

CITY OF LAS VEGAS

REVENUE REPORT

FOURTH QUARTER FY2007



June 30, 2007

City of Las Vegas
Quarterly Revenue Report
Fiscal Year 2006-2007

TABLE OF CONTENTS

	<u>Page</u>
FY2007 Fourth Quarter Revenue Highlights	1
General Fund Revenue Summary	2
Intergovernmental Summary	3
State Shared Revenues	4
Interlocal Cooperative Agreements	5
Other Local Government Shared Revenues	6
Taxes Summary	7
Ad Valorem Property Tax	8
Room Tax	9
Licenses and Permits Summary	10
Business Licenses	11
Liquor Licenses	12
City Gaming Licenses	13
Franchise Fees	14
Other Licenses and Permits	15
Charges for Services Summary	16
Planning and Development Fees	17
Corrections Charges	18
Reimbursable Charges	19
Municipal Court Charges	20
Other Fees	21
Miscellaneous Fees	22
Transportation Fees	23
EMS Transports	24
Fines and Forfeits Summary	25
Court Fines	26
Forfeited Bail	27
Miscellaneous Revenue Summary	28
Interest Earnings	29
Rentals	30
Other	31
Selected Enterprise Revenues	
Building Permits	32
Sewer Connection Fees	33
Correlation between Sewer Connection Fees and Building Permits	34
Parking Revenue	35

FY2007 Fourth Quarter Revenue Highlights

General Fund revenues for FY2007 increased \$17.7 million—3.6%. General Fund revenue in FY2006 increased 9.5% (\$42.5 million) compared to FY2005. The following highlights are offered for the City's major revenue categories:

- Intergovernmental revenues decreased -0.42% (approximately \$1.1 million). Consolidated tax, which accounts for 98% of the revenue in the category, decreased -0.38% (approximately \$1 million). Clark County taxable sales for FY2007 had an increase of 1.4%. The portion of the taxable sales the City receives was flat compared to the same period in the prior year. In addition, the category felt the effects of Legislation that gave tax breaks for buildings that qualified as "Green" based upon the Leadership in Energy and Environmental Design Green Building Rating System—in short, energy conserving buildings.
- Taxes for FY2007 increased 10.1% (roughly \$9.8 million) compared to FY2006. Property Tax revenue increased 10.3% due to the large amount of new construction that was added to the tax rolls in FY2007.
- Licenses and Permits increased 9.2% (approximately \$7.1 million) for FY2007. Franchise Fees increased 10.6% (approximately \$5.5 million) due to population growth and various rate increases. Also, contributing to the rise in the category was a 12.6% (\$1.7 million) increase in Business Licenses.
- Charges for Services decreased 8.4% (approximately \$2.4 million) for FY2007. Corrections Charges decreased 34.3% (approximately \$3.2 million) due to less beds rented to Federal Inmates. Municipal Court Charges increased 12.1% (\$480 thousand) due to procedural changes and more aggressive collection efforts.
- Fines and Forfeits increased 8.1% for FY2007. Municipal court fines increased approximately \$1.3 million (8.7%) due to better collection efforts and more case filings.
- Interest Earnings increased 84% (roughly \$1.5 million) due to an increase in the investment pool and a rise in interest rates.

Selected Enterprise Fund Revenue:

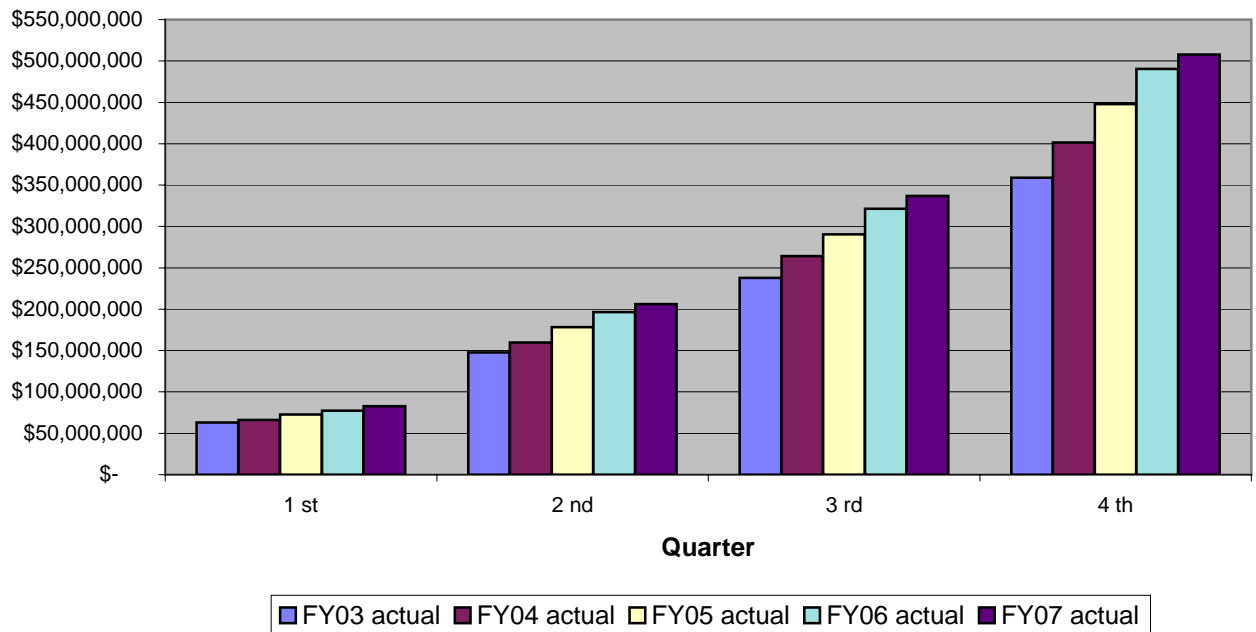
- Building permits decreased 17.5% for FY2007 due to a decline in construction valuations—a drop of 37%.
- Sewer Connection fees decreased 37.1% for FY2007 due to a decline in construction valuations and less sewer connections—37% decline in valuations and a 42% decrease in the number of connections.
- Parking revenues declined 3.9% (\$164 thousand). The decline was due to a number of unfilled Parking Enforcement Officer positions which resulted in less tickets being written.

GENERAL FUND REVENUE SUMMARY

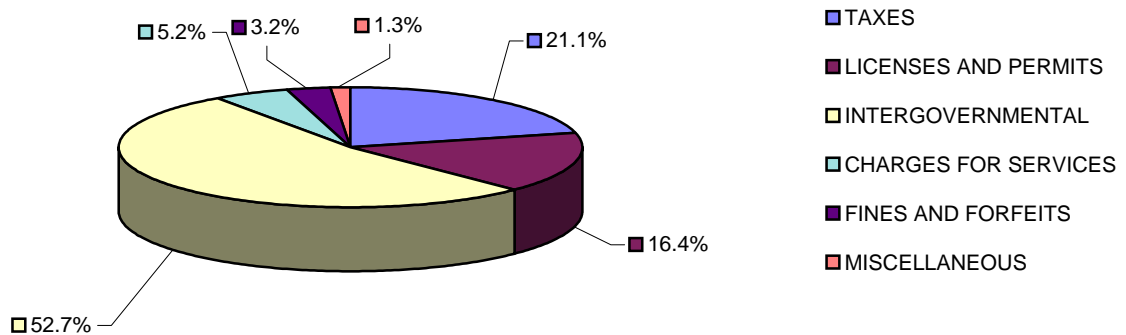
TOTAL REVENUES						
	FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY07 budget
Quarter						
1 st	\$ 63,225,982	\$ 66,011,316	\$ 72,766,346	\$ 77,504,548	\$ 82,793,267	
2 nd	147,684,757	159,903,413	178,409,796	196,450,951	206,320,325	
3 rd	237,826,840	264,023,500	290,570,207	321,365,720	336,975,380	
4 th	358,840,916	401,411,619	447,788,115	490,280,889	507,978,732	527,545,846

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	18%	16%	16%	16%	16%	
2nd qtr/4th qtr	41%	40%	40%	40%	39%	
3rd qtr/4th qtr	66%	66%	65%	66%	64%	
4th qtr/4th qtr	100%	100%	100%	100%	96%	100%

**Total Revenue
2003-2007 Y-T-D**



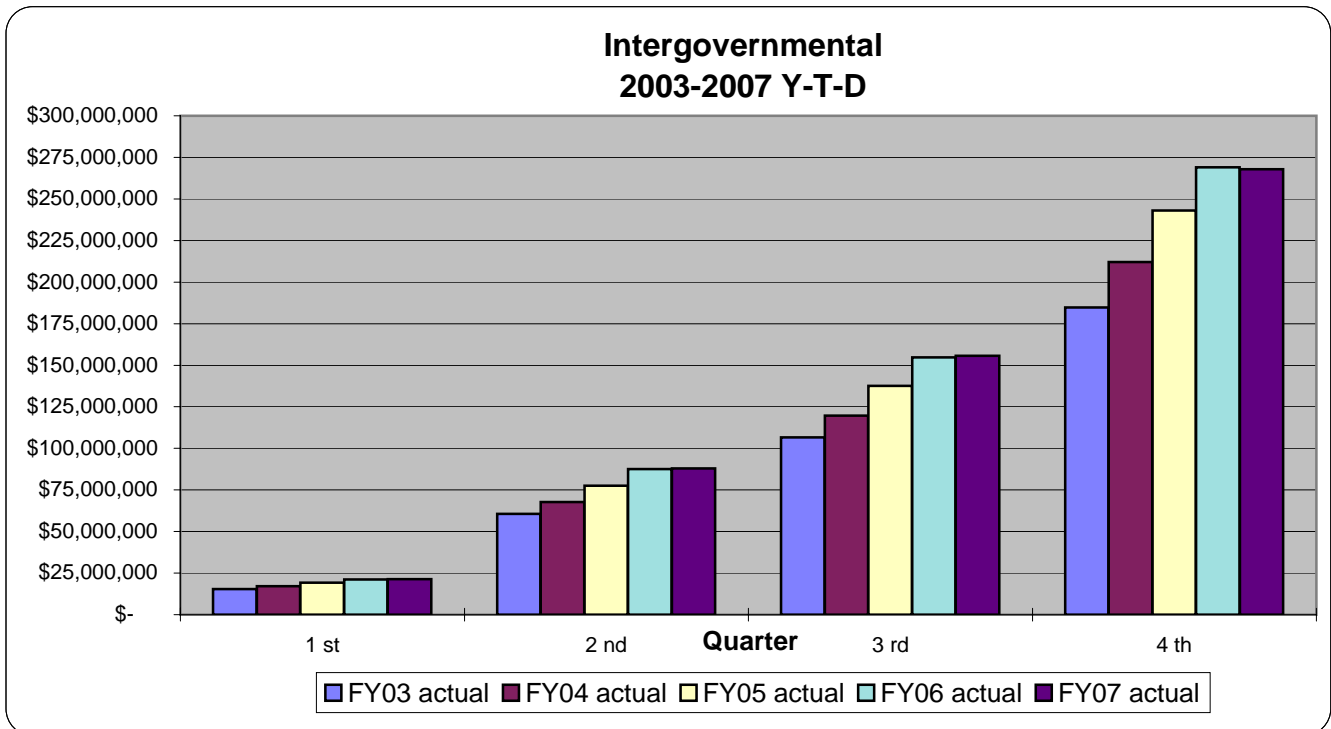
Total Revenues



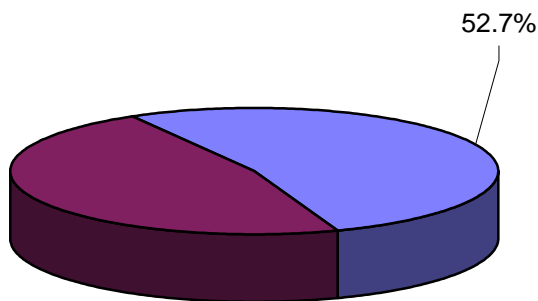
GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL SUMMARY STATISTICS

INTERGOVERNMENTAL						
	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY07 budget</i>
Quarter						
1 st	\$ 15,477,006	\$ 17,137,759	\$ 19,266,691	\$ 21,223,916	\$ 21,344,423	
2 nd	60,542,304	67,773,787	77,545,085	87,510,009	87,992,622	
3 rd	106,690,624	119,642,565	137,633,824	154,724,348	155,730,416	
4 th	184,743,832	211,998,180	243,007,735	269,024,533	267,906,040	292,161,800

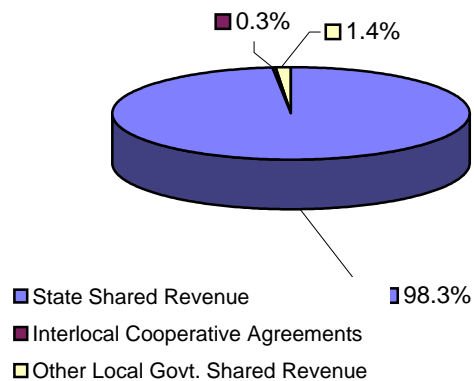
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	8%	8%	8%	8%	7%	
2nd qtr/4th qtr	33%	32%	32%	33%	30%	
3rd qtr/4th qtr	58%	56%	57%	58%	53%	
4th qtr/4th qtr	100%	100%	100%	100%	92%	100%



**Intergovernmental as a % of
Total Revenue**



Intergovernmental by Subcategories



GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

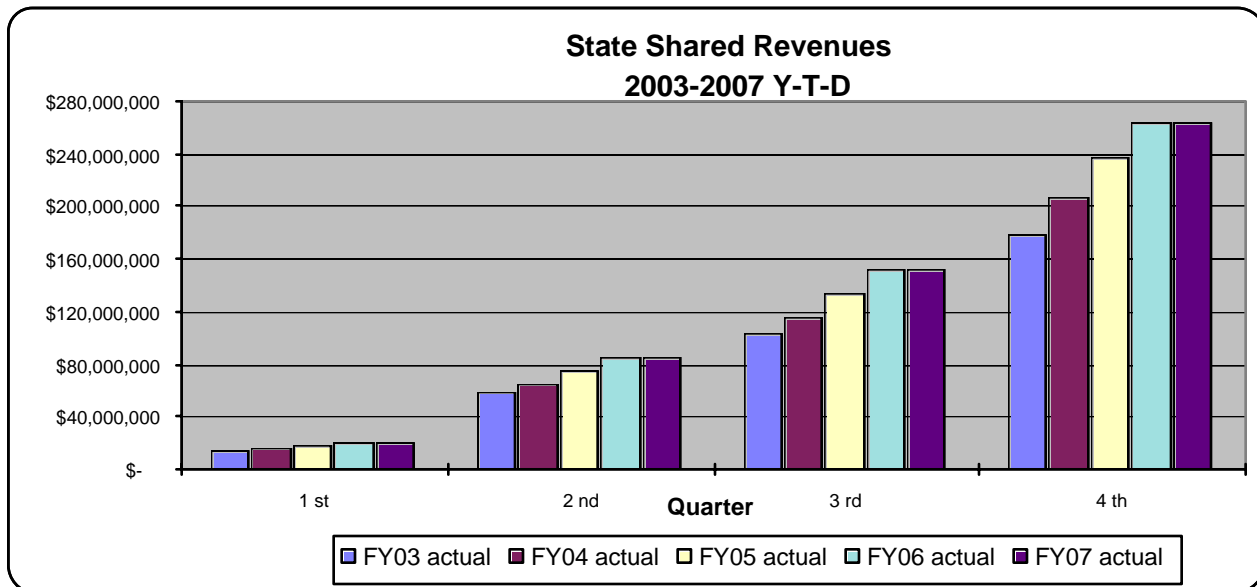
STATE SHARED REVENUES						
	FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY07 budget
Quarter						
1 st	\$ 14,215,596	\$ 15,970,591	\$ 17,960,309	\$ 20,038,393	\$ 20,245,543	
2 nd	57,961,758	65,226,868	75,242,781	85,161,371	85,749,850	
3 rd	102,909,914	115,935,255	134,322,321	151,252,746	152,333,549	
4 th	179,329,660	206,945,540	238,040,871	264,253,250	263,249,775	287,280,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	8%	8%	8%	8%	7%	
2nd qtr/4th qtr	32%	32%	32%	32%	30%	
3rd qtr/4th qtr	57%	56%	56%	57%	53%	
4th qtr/4th qtr	100%	100%	100%	100%	92%	100%

Trend Analysis--State Shared Revenues

State Shared Revenues decreased \$1,003,475 (-0.38%) for FY2007 compared to the prior year. Taxable sales, for FY2007, increased 1.7% for the State as a whole. In Clark County, taxable sales increased 1.4% while Washoe County decreased -0.9%. The anemic growth in Clark County taxable sales was the major cause of the decline in the category and this was due to the housing market slowdown as well as other contributing factors such as Legislative issues. The main Legislative issue effecting the category was AB621 which gave tax breaks to certain qualified builders of energy conserving structures.

Consolidated tax, which consists of six different revenue sources, accounts for the majority of the revenue in the category. The six revenue sources are pooled at the County level and are distributed (by the State Treasurers office) to the local governments under a two tiered formula. A base amount of revenue was initially established under the 1997 legislature and it has been adjusted each calendar year by the change in CPI to create the ensuing year base allocation. Accordingly, the City receives a base monthly allocation (calculated by the increase in CPI applied to prior years total distributions) and any excess collections above the base amount. Any excess collections are distributed based on a formula that incorporates population and growth statistics. The increase in the CPI used to calculate FY2007 base amounts was 3.4%.



GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

INTERLOCAL COOPERATIVE AGREEMENTS

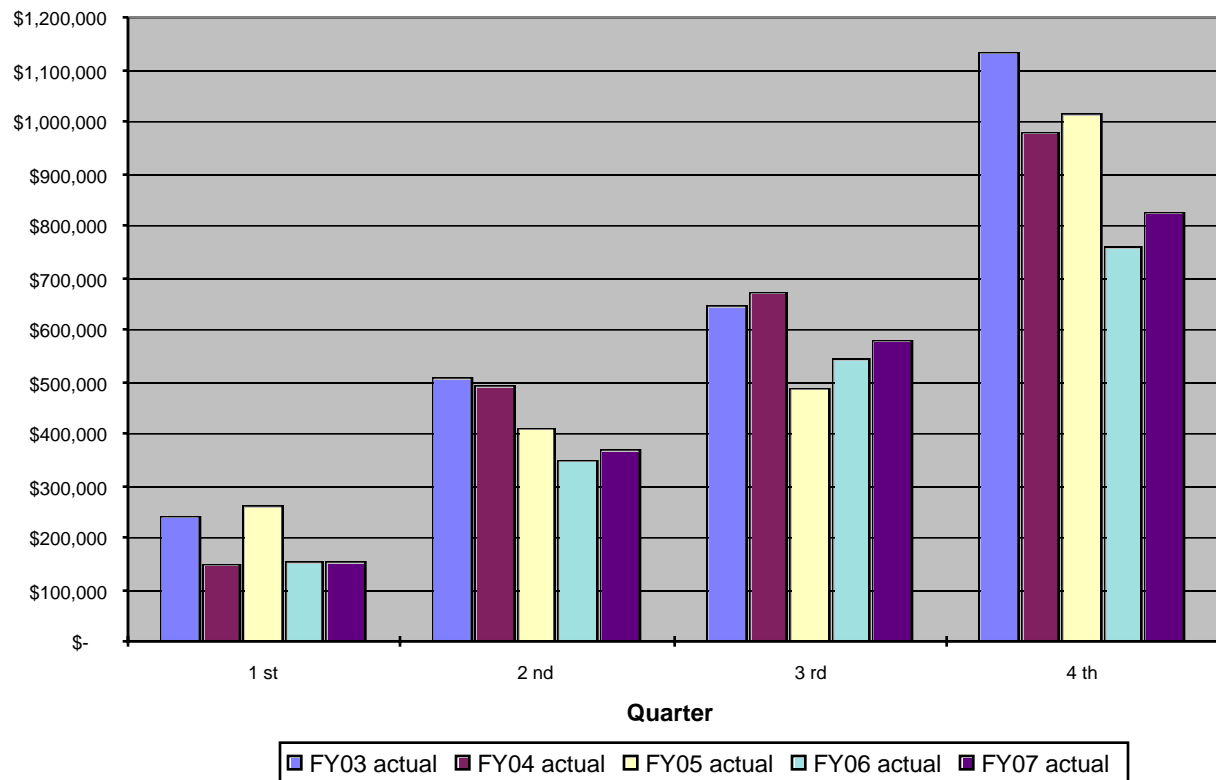
		FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY07 budget
Quarter							
1 st	\$	239,035	\$ 148,648	\$ 260,177	\$ 153,929	\$ 154,800	
2 nd		509,201	490,954	408,214	351,187	371,049	
3 rd		646,200	670,279	489,323	544,176	581,402	
4 th		1,133,355	980,985	1,017,233	758,824	824,557	873,300

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	21%	15%	26%	20%	18%	
2nd qtr/4th qtr	45%	50%	40%	46%	42%	
3rd qtr/4th qtr	57%	68%	48%	72%	67%	
4th qtr/4th qtr	100%	100%	100%	100%	94%	100%

Trend Analysis--Interlocal Cooperative Agreements

Interlocal agreements increased \$65,733 (8.66%) compared to the prior year. Reimbursed From Other Governments is the lone item in the category.

**Interlocal Cooperative Agreements
2003-2007 Y-T-D**



GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

OTHER LOCAL GOVT. SHARED REVENUES

	FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY07 budget
Quarter						
1 st	\$ 1,022,375	\$ 1,018,520	\$ 1,046,205	\$ 1,031,594	\$ 944,080	
2 nd	2,071,345	2,055,965	1,894,090	1,997,451	1,871,723	
3 rd	3,134,510	3,037,031	2,822,180	2,927,426	2,815,465	
4 th	4,280,817	4,071,655	3,949,631	4,012,459	3,831,708	4,008,500

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	24%	25%	26%	26%	24%	
2nd qtr/4th qtr	48%	50%	48%	50%	47%	
3rd qtr/4th qtr	73%	75%	71%	73%	70%	
4th qtr/4th qtr	100%	100%	100%	100%	96%	100%

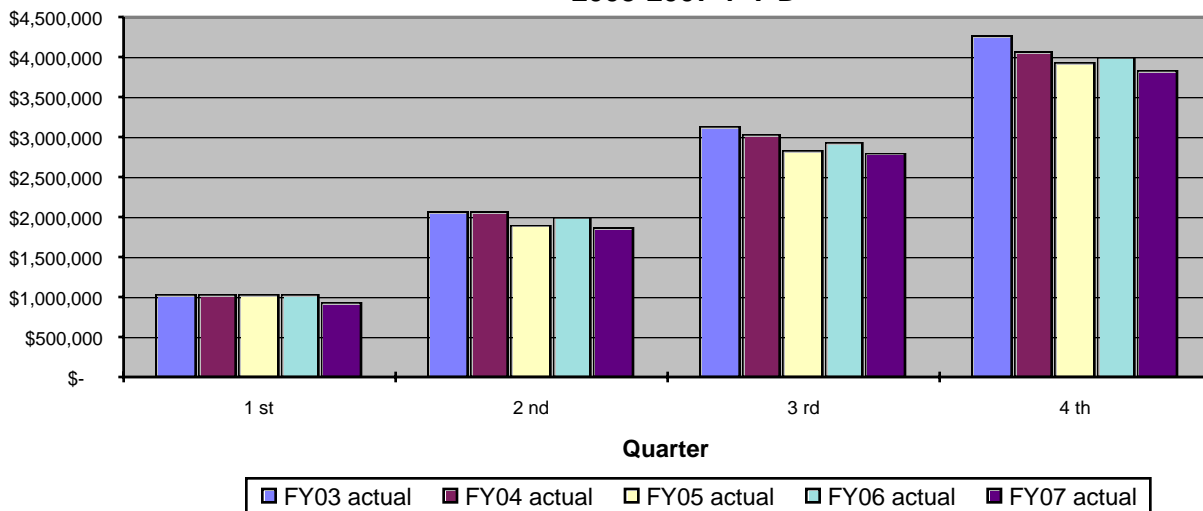
Trend Analysis--Other Local Govt. Shared Revenues

Revenue for FY2007 decreased \$180,751 (-4.50%) compared to the prior year. The revenue category consists of County Gaming Licenses and Payment in Lieu of Taxes (PILT). PILT showed no activity for the year.

The County collects gaming taxes from various City gambling establishments and subsequently distributes the proceeds to the City. County Gaming Licenses are levied upon the casino on a monthly basis per slot machine, per table game, and other miscellaneous games at varying rates depending on the type of game. These fees are paid quarterly in advance.

A review of the Gaming Control Boards "Gaming Revenue Report", for the three month period ending June 30, 2007, indicated the number of games/tables and the number of slot machines in the downtown Las Vegas area decreased -2.8% and -4.9%--respectively. In addition, the gaming win for the year ending June 30, 2007 declined 3.84% for the downtown Las Vegas area.

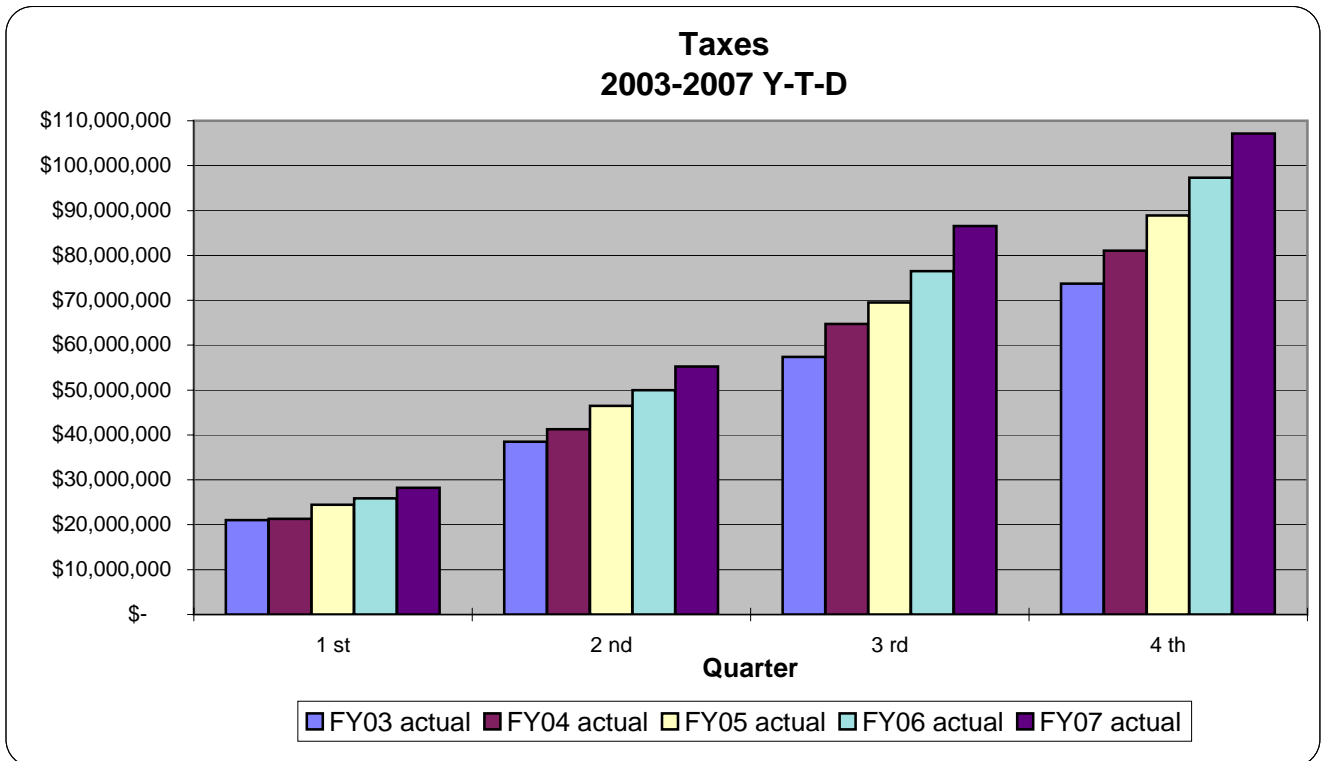
**Other Local Govt. Shared Revenues
2003-2007 Y-T-D**



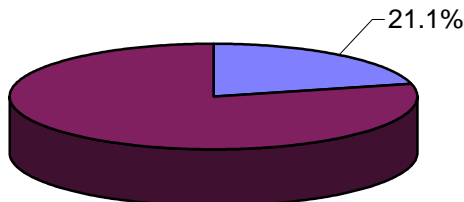
GENERAL FUND REVENUE CATEGORY- TAXES SUMMARY STATISTICS

TAXES	FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY07 budget
Quarter						
1 st	\$ 21,002,410	\$ 21,303,695	\$ 24,485,783	\$ 25,911,851	\$ 28,233,767	
2 nd	38,507,478	41,265,151	46,493,604	49,949,727	55,279,105	
3 rd	57,363,924	64,764,145	69,491,138	76,517,332	86,515,657	
4 th	73,706,180	81,031,583	88,933,345	97,319,395	107,158,919	106,709,800

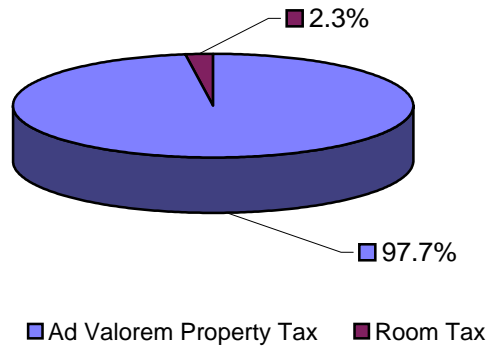
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	28%	26%	28%	27%	26%	
2nd qtr/4th qtr	52%	51%	52%	51%	52%	
3rd qtr/4th qtr	78%	80%	78%	79%	81%	
4th qtr/4th qtr	100%	100%	100%	100%	100%	100%



Taxes as a % of Total Revenue



Taxes by Subcategories



GENERAL FUND REVENUE CATEGORY- TAXES

AD VALOREM PROPERTY TAX						
	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY07 budget</i>
Quarter						
1 st	\$ 20,598,256	\$ 20,841,461	\$ 23,996,983	\$ 25,338,912	\$ 27,700,664	
2 nd	37,665,735	40,312,121	45,427,546	48,780,677	54,133,627	
3 rd	56,100,346	63,322,878	67,867,793	74,767,298	84,719,193	
4 th	71,930,452	78,960,336	86,574,323	94,864,021	104,642,849	104,133,800

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	29%	26%	28%	27%	27%	
2nd qtr/4th qtr	52%	51%	52%	51%	52%	
3rd qtr/4th qtr	78%	80%	78%	79%	81%	
4th qtr/4th qtr	100%	100%	100%	100%	100%	100%

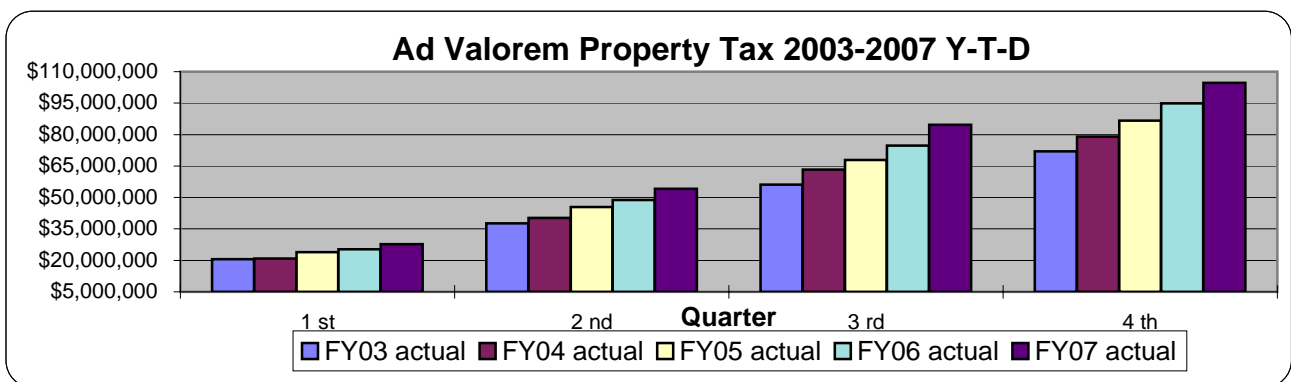
Assessed Value and Ad Valorem Tax Rate Trend Analysis:					
	2003	2004	2005	2006	2007
Allowed Tax Rate	0.8508	0.8556	0.8594	0.8595	0.8628
Tax Rate Levied	0.6765	0.6765	0.6765	0.6765	0.6765
% = levied/allowable	80%	79%	79%	79%	78%
Assessed Valuation	10.6 billion	11.48 billion	12.72 billion	16.48 billion	22.03 billion
% change from prior year	11.85%	8.28%	10.80%	29.57%	33.68%

Trend Analysis--Ad Valorem Property Tax

Ad Valorem Property Tax increased \$9,778,828 (10.31%) for FY2007 compared to the prior year. The allowable tax rate increased 0.38%, the tax rate levied remained the same (at 0.6765), and assessed value increased 33.68% (from 16.48 billion to 22.03 billion).

In past years, a correlation existed between the rise in property tax revenue and the increase in assessed valuation because the formula used to calculate the tax was based on assessed valuation. Beginning in FY06, the formula used to calculate property taxes was changed due to the 2005 Legislature. The 2005 Legislature put a cap on the amount the property owners tax liability can increase. For residential properties, the cap is not to exceed more than 3% of last year's tax liability.

The reason the City did not realize a smaller increase in property tax, as would be expected considering the limitation imposed by the 2005 Legislature, was due to the large amount of new construction that was added to the tax rolls for FY2007.



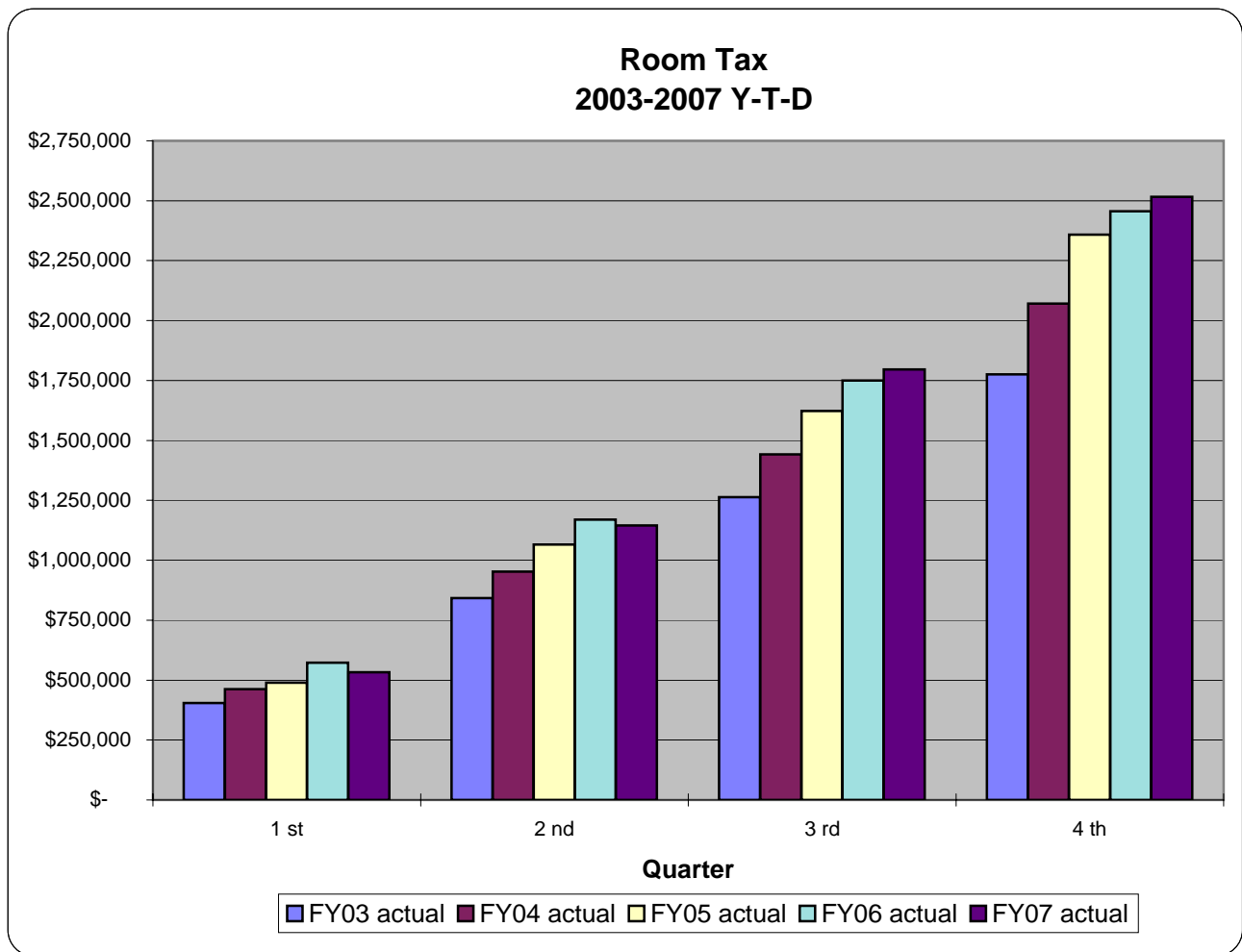
GENERAL FUND REVENUE CATEGORY- TAXES

ROOM TAX						
	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY07 budget</i>
Quarter						
1 st	\$ 404,154	\$ 462,234	\$ 488,800	\$ 572,939	\$ 533,103	
2 nd	841,743	953,030	1,066,058	1,169,050	1,145,478	
3 rd	1,263,578	1,441,267	1,623,345	1,750,034	1,796,464	
4 th	1,775,728	2,071,247	2,359,022	2,455,374	2,516,070	2,576,000

Ratio Analysis	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	23%	22%	21%	23%	21%	
2nd qtr/4th qtr	47%	46%	45%	48%	44%	
3rd qtr/4th qtr	71%	70%	69%	71%	70%	
4th qtr/4th qtr	100%	100%	100%	100%	98%	100%

Trend Analysis--Room Tax

Room Tax revenue for FY2007 increased \$60,696 (2.47%) compared to the prior year. According to UNLV's "Center for Business and Economic Research" visitor volumes, convention attendance, and the numbers of passengers have held steady in recent months compared to the prior year. The Hotel/Motel occupancy rates increased slightly.

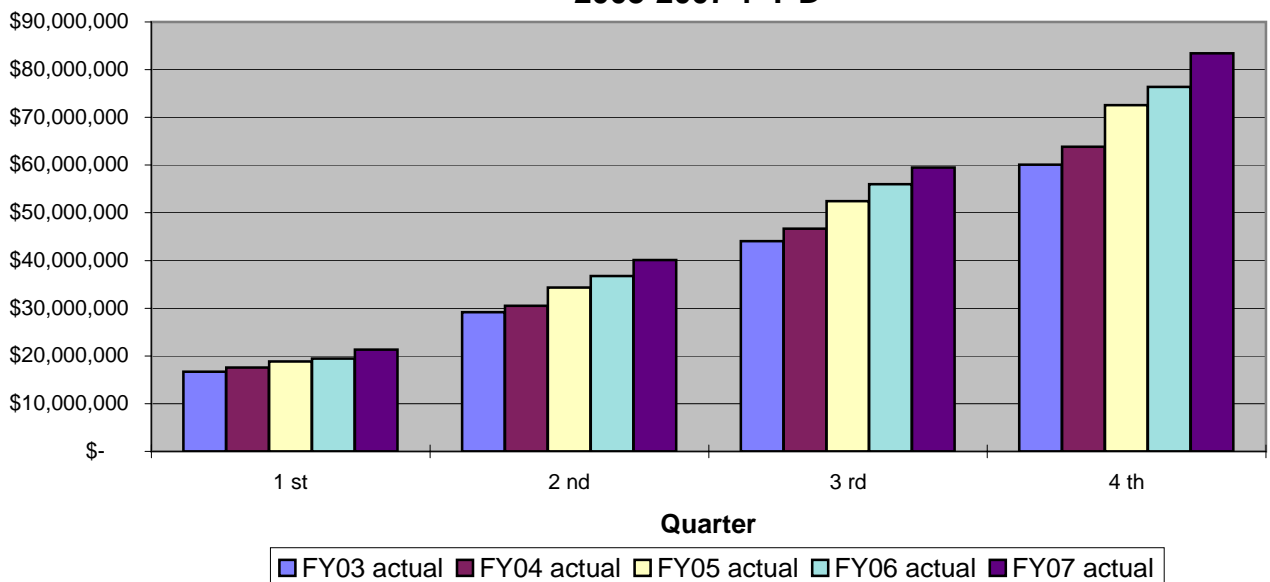


GENERAL FUND REVENUE CATEGORY- LICENSE AND PERMITS SUMMARY STATISTICS

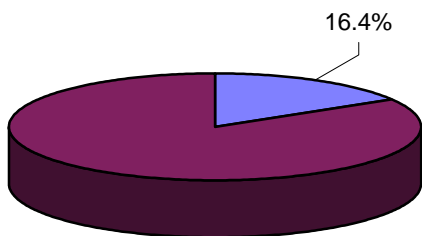
LICENSES & PERMITS						
	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY07 budget</i>
Quarter						
1 st	\$ 16,730,367	\$ 17,582,713	\$ 18,812,586	\$ 19,417,720	\$ 21,314,864	
2 nd	29,197,986	30,514,370	34,343,297	36,727,180	40,112,099	
3 rd	44,046,284	46,672,916	52,436,576	56,018,820	59,472,695	
4 th	60,103,489	63,819,694	72,594,609	76,366,795	83,429,429	81,852,200

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	28%	28%	26%	25%	26%	
2nd qtr/4th qtr	49%	48%	47%	48%	49%	
3rd qtr/4th qtr	73%	73%	72%	73%	73%	
4th qtr/4th qtr	100%	100%	100%	100%	102%	100%

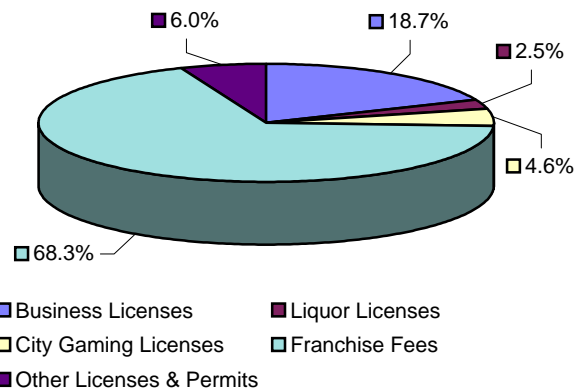
**Licenses & Permits
2003-2007 Y-T-D**



Licenses & Permits as a % of Total Revenue



Licenses & Permits by Subcategories



GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

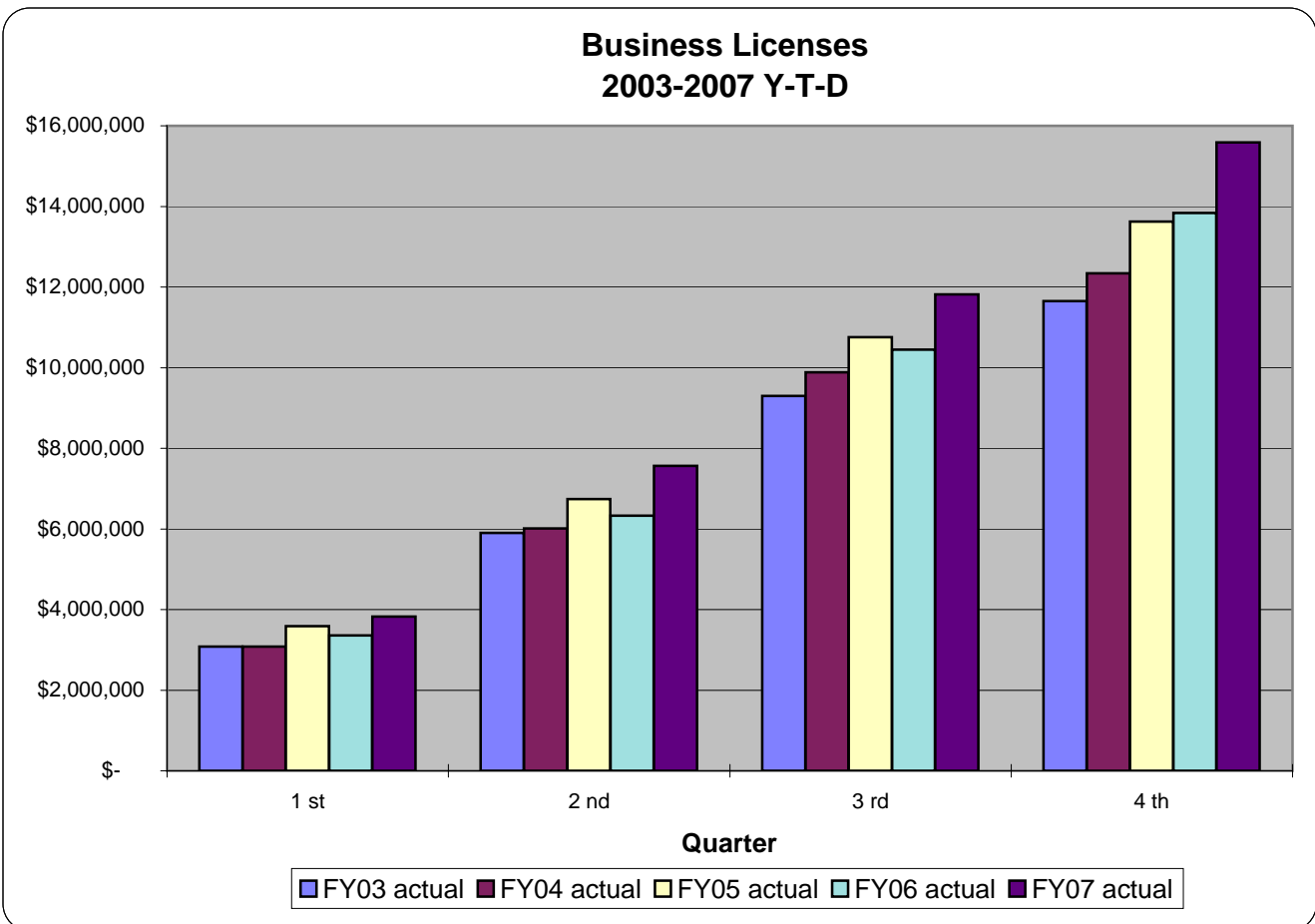
BUSINESS LICENSES

	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY07 budget</i>
Quarter						
1 st	\$ 3,082,283	\$ 3,079,318	\$ 3,585,017	\$ 3,359,571	\$ 3,826,630	
2 nd	5,899,429	6,011,036	6,738,372	6,331,307	7,560,607	
3 rd	9,297,985	9,882,627	10,756,436	10,446,596	11,819,890	
4 th	11,648,210	12,342,066	13,624,835	13,838,572	15,584,842	13,408,900

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	26%	25%	26%	24%	29%	
2nd qtr/4th qtr	51%	49%	49%	46%	56%	
3rd qtr/4th qtr	80%	80%	79%	75%	88%	
4th qtr/4th qtr	100%	100%	100%	100%	116%	100%

Trend Analysis--Business Licenses

Business Licenses for FY2007 increased \$1,746,270 (12.62%) compared to the prior year. The double digit increase was due to a legislative change in 2005 that changed the way the City collected fees from professionals (attorneys etc.). As a result, a backlog of unbilled fees were processed in FY2007 and this accounted for much of the double digit increase.



GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

LIQUOR LICENSES

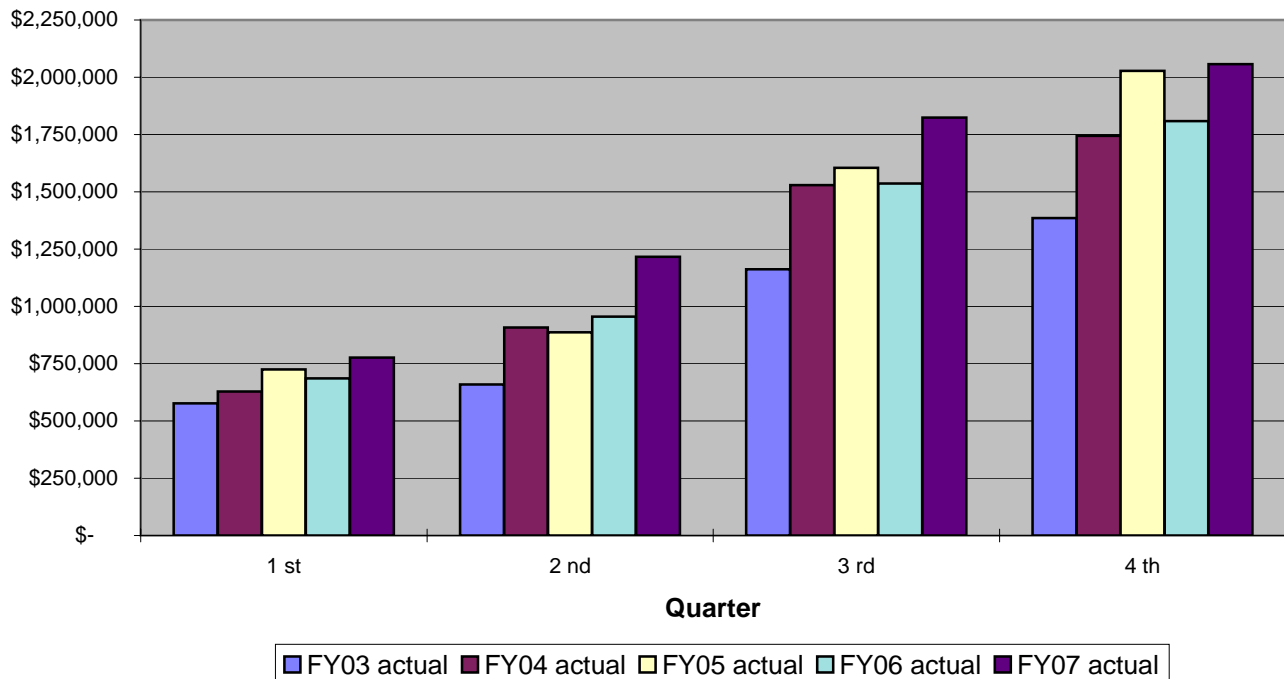
	FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY07 budget
Quarter						
1 st	\$ 576,730	\$ 628,058	\$ 724,615	\$ 686,438	\$ 776,694	
2 nd	658,550	907,433	887,341	955,000	1,216,078	
3 rd	1,162,220	1,529,691	1,604,255	1,536,475	1,824,531	
4 th	1,385,663	1,744,295	2,027,907	1,808,911	2,056,629	2,214,200

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	42%	36%	36%	38%	35%	
2nd qtr/4th qtr	48%	52%	44%	53%	55%	
3rd qtr/4th qtr	84%	88%	79%	85%	82%	
4th qtr/4th qtr	100%	100%	100%	100%	93%	100%

Trend Analysis--Liquor Licenses

Liquor licenses for FY2007 increased \$247,718 (13.69%) compared to the prior year. The category consists of semiannual license fees and original new license fees. Semiannual fees range from \$100 to \$1,200 and are due in advance on April 1st and October 1st. Original new license fees are one time fees which are due and payable at the time of filing an application. The increase can be attributed to more new original licenses sold compared to the same period in the prior year.

**Liquor Licenses
2003-2007 Y-T-D**



GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

CITY GAMING LICENSES

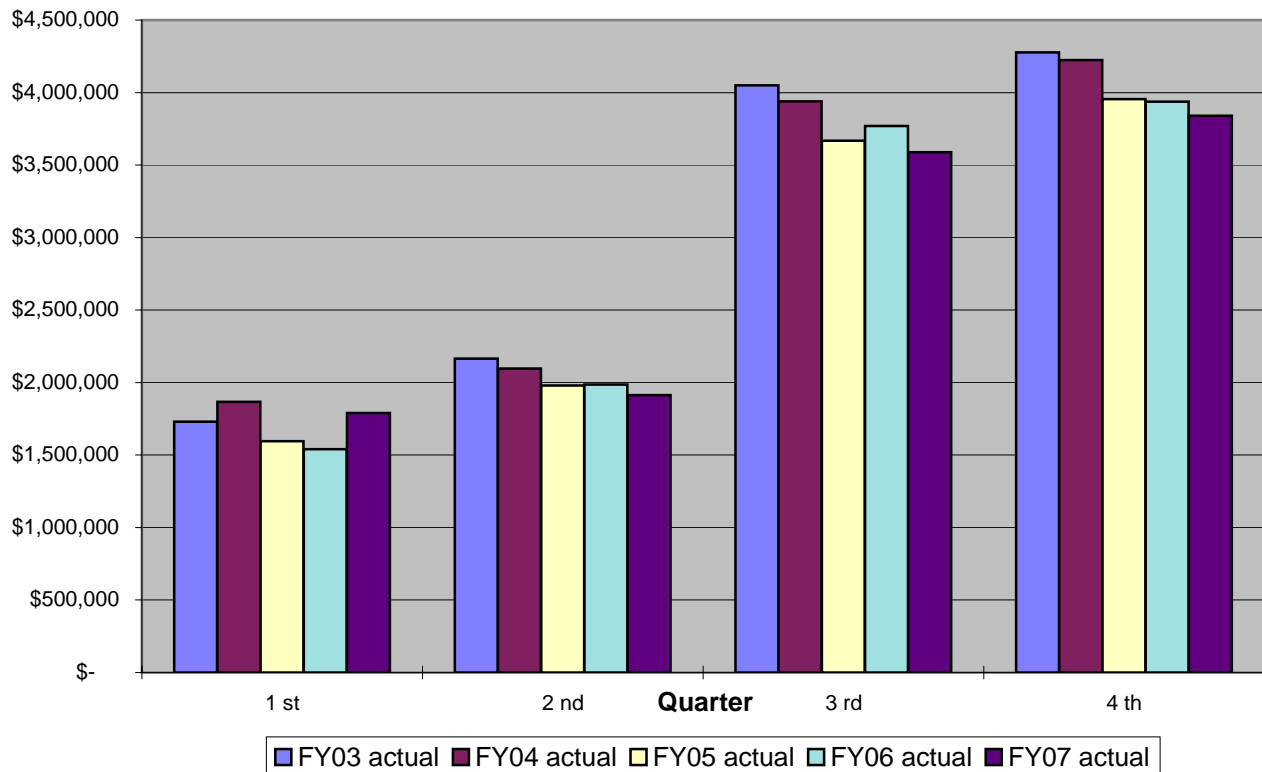
	FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY07 budget
Quarter						
1 st	\$ 1,731,108	\$ 1,867,810	\$ 1,595,400	\$ 1,541,464	\$ 1,789,843	
2 nd	2,163,982	2,096,462	1,978,838	1,985,738	1,912,494	
3 rd	4,049,539	3,939,288	3,668,041	3,769,781	3,588,058	
4 th	4,276,774	4,224,364	3,954,701	3,937,235	3,841,208	3,952,500

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	40%	44%	40%	39%	45%	
2nd qtr/4th qtr	51%	50%	50%	50%	48%	
3rd qtr/4th qtr	95%	93%	93%	96%	91%	
4th qtr/4th qtr	100%	100%	100%	100%	97%	100%

Trend Analysis--City Gaming Licenses

City Gaming Licenses decreased \$96,027 (-2.44%) for FY2007 compared to the prior year. City Gaming Licenses are due from an establishment on a per game basis. The licenses are due semiannually with each fee due in advance on October 1st and April 1st. A review of the Gaming Control Boards "Gaming Revenue Report", for the year ending June 30, 2007, indicated the number of games/tables and the number of slot machines in the downtown Las Vegas area decreased -2.8% and -4.9%--respectively. In addition, the gaming win for the year ending June 30, 2007 declined -3.84% for the downtown Las Vegas area.

**City Gaming Licenses
2003-2007 Y-T-D**



GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

FRANCHISE FEES

	FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY07 budget
Quarter						
1 st	\$ 10,454,084	\$11,284,224	\$ 11,550,678	\$ 12,636,597	\$ 13,406,524	
2 nd	19,020,038	19,577,503	22,490,103	24,624,212	26,799,926	
3 rd	27,534,141	28,624,532	32,659,904	36,054,327	38,118,688	
4 th	39,652,164	41,161,964	47,736,639	51,471,981	56,945,423	56,198,600

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	26%	27%	24%	25%	24%	
2nd qtr/4th qtr	48%	48%	47%	48%	48%	
3rd qtr/4th qtr	69%	70%	68%	70%	68%	
4th qtr/4th qtr	100%	100%	100%	100%	101%	100%

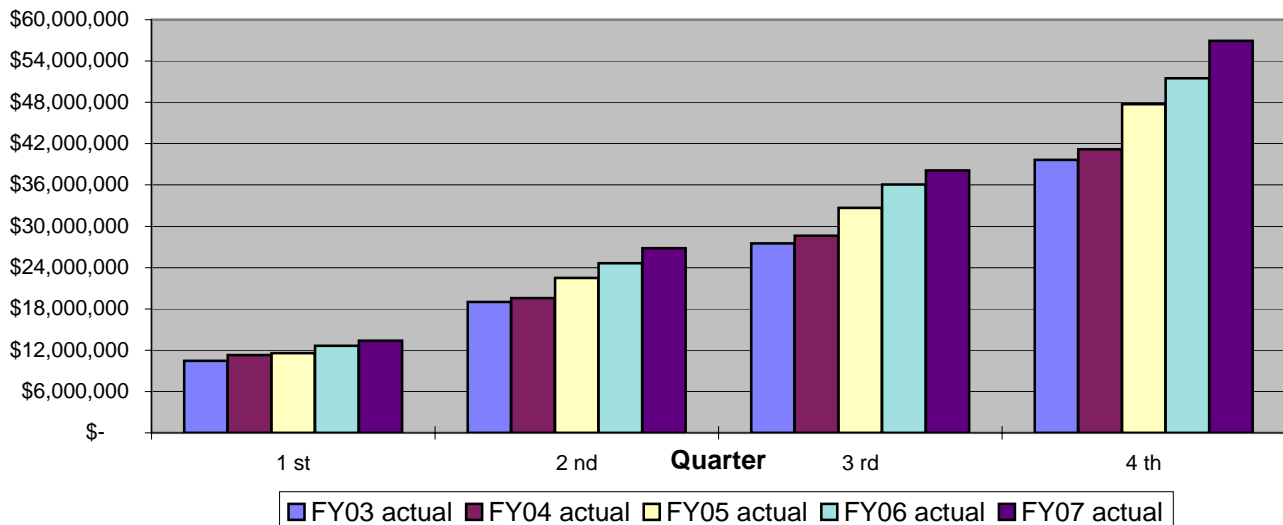
Trend Analysis--Franchise Fees

Franchise fees increased \$5,473,442 (10.63%) for FY2007 compared to the prior year. The following summarizes the activity for the period:

Gas Utility	increased	\$	1,015,295	14.00%
Electric Utility	increased	\$	3,454,055	14.11%
Telephone Utility	increased	\$	162,292	1.57%
Garbage Utility	increased	\$	115,382	3.68%
Cable Utility	increased	\$	579,609	20.67%
Sanitation Assessment Fee	increased	\$	136,543	4.31%

The increase in the Gas Utility can be attributed to rate increases. The Electric Utility increased due to population growth and rate hikes while the Cable utility improved due to rate increases and more business. The Telephone Utility experienced slow growth due to more customers switching to wireless.

Franchise Fees 2003-2007 Y-T-D



GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

OTHER LICENSES & PERMITS

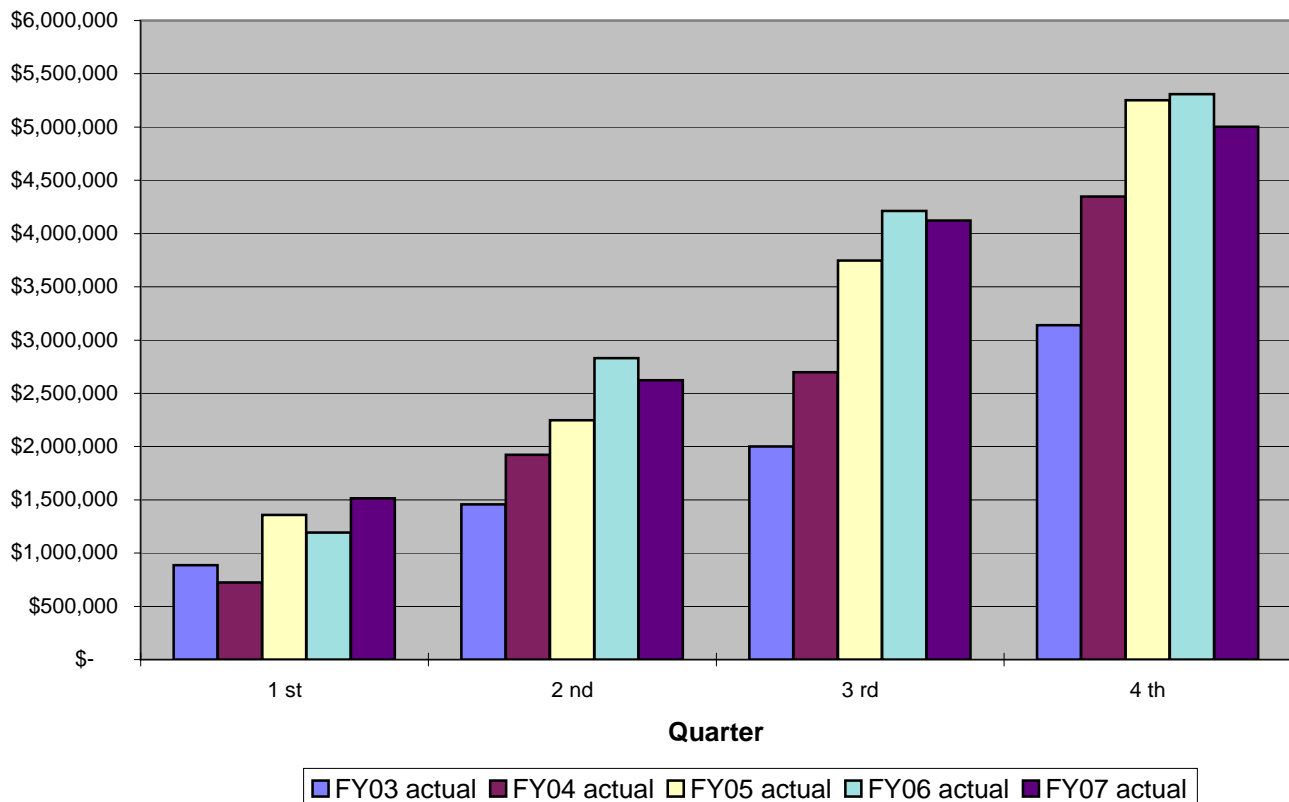
	FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY07 budget
Quarter						
1 st	\$ 886,162	\$ 723,303	\$ 1,356,876	\$ 1,193,650	\$ 1,515,173	
2 nd	1,455,987	1,921,936	2,248,643	2,830,923	2,622,994	
3 rd	2,002,399	2,696,778	3,747,940	4,211,641	4,121,528	
4 th	3,140,678	4,347,005	5,250,527	5,310,096	5,001,327	6,078,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	28%	17%	26%	22%	25%
2nd qtr/4th qtr	46%	44%	43%	53%	43%
3rd qtr/4th qtr	64%	62%	71%	79%	68%
4th qtr/4th qtr	100%	100%	100%	100%	82%
					100%

Trend Analysis--Other Licenses and Permits

Other Licenses and Permits decreased \$308,769 (-5.81%) for FY2007 compared to the prior year. Life safety permit fees increased \$66,022 (13.95%), while, Off-site Permit Fees, Express Admin Fees, and Express Hourly Plans Check decreased \$190,228 (-11.68%), \$12,700 (-33.51%), and \$91,494 (-40.83%). The decline in the real estate market has contributed to the decline noted in Other Licences and Permits.

**Other Licenses & Permits
2003-2007 Y-T-D**

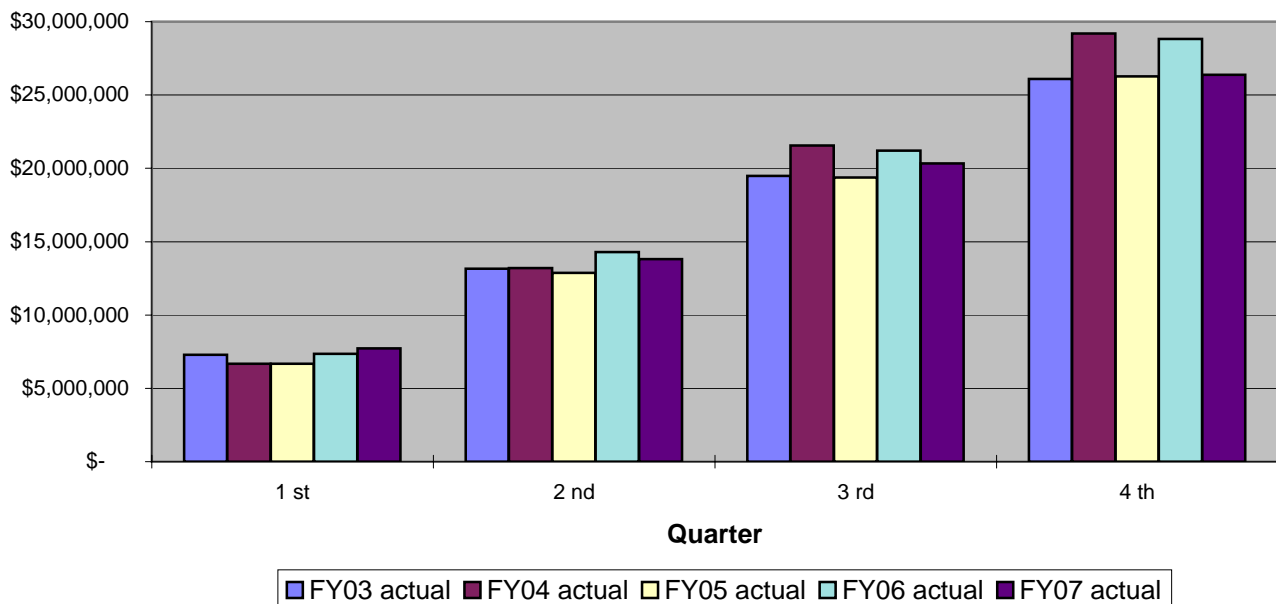


GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES SUMMARY STATISTICS

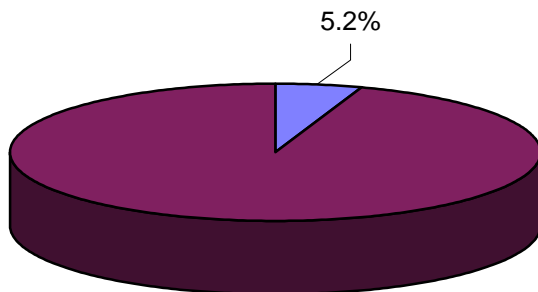
CHARGES FOR SERVICES						
	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY07 budget</i>
Quarter						
1 st	\$ 7,293,136	\$ 6,673,175	\$ 6,669,301	\$ 7,360,189	\$ 7,734,124	
2 nd	13,146,389	13,197,658	12,864,682	14,284,492	13,808,836	
3 rd	19,492,441	21,561,063	19,376,691	21,204,629	20,344,658	
4 th	26,099,298	29,191,275	26,267,819	28,815,857	26,383,698	28,134,796

Ratio Analysis	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	28%	23%	25%	26%	27%	
2nd qtr/4th qtr	50%	45%	49%	50%	49%	
3rd qtr/4th qtr	75%	74%	74%	74%	72%	
4th qtr/4th qtr	100%	100%	100%	100%	94%	100%

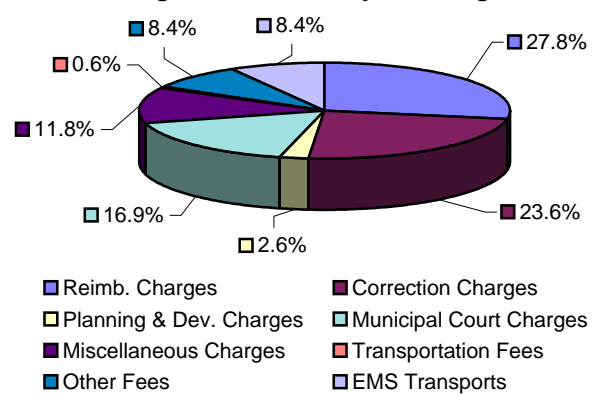
**Charges for Services
2003-2007 Y-T-D**



**Charges for Services as a % of Total
Revenue**



Charges for Services by Subcategories



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

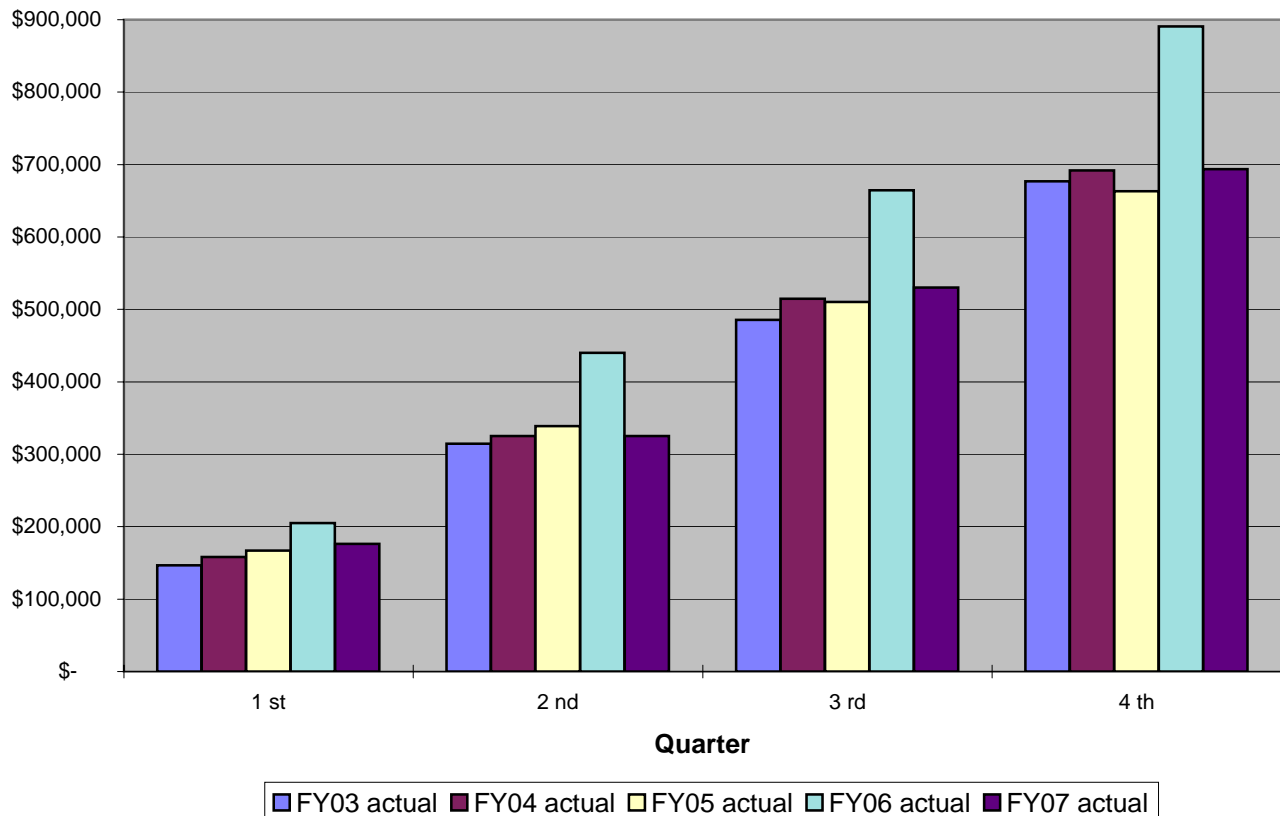
PLANNING & DEVELOPMENT FEES						
	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY07 budget</i>
Quarter						
1 st	\$ 146,539	\$ 158,084	\$ 167,222	\$ 205,199	\$ 176,075	
2 nd	314,410	324,966	338,722	440,004	325,058	
3 rd	485,396	514,590	510,387	664,622	530,087	
4 th	676,739	691,787	663,286	890,602	693,838	1,260,230

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	22%	23%	25%	23%	14%	
2nd qtr/4th qtr	46%	47%	51%	49%	26%	
3rd qtr/4th qtr	72%	74%	77%	75%	42%	
4th qtr/4th qtr	100%	100%	100%	100%	55%	100%

Trend Analysis--Planning & Development Charges

Planning & Development, which consists of two line items (Planning and Development and Sign Code fees), decreased \$196,764 (-22.09%) for FY2007 compared to the prior year. Planning & Development fees decreased \$196,417 (-23.27%) while Sign Code fees declined \$347 (-0.75%).

**Planning & Development Charges
2003-2007 Y-T-D**



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

CORRECTIONS CHARGES

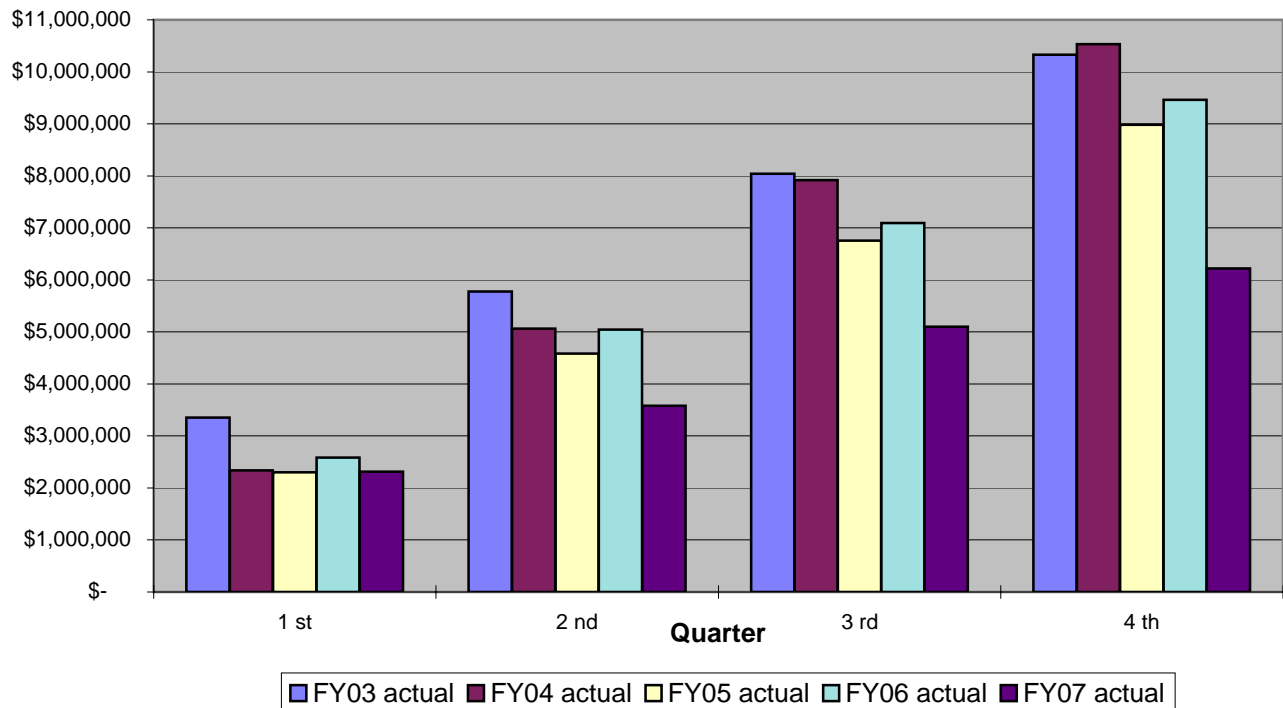
	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY07 budget</i>
Quarter						
1 st	\$ 3,352,590	\$ 2,340,710	\$ 2,299,149	\$ 2,585,349	\$ 2,316,255	
2 nd	5,779,570	5,062,678	4,584,652	5,047,470	3,578,026	
3 rd	8,040,185	7,919,388	6,754,348	7,095,663	5,102,593	
4 th	10,327,026	10,530,935	8,983,649	9,461,165	6,216,856	9,393,000

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	32%	22%	26%	27%	25%	
2nd qtr/4th qtr	56%	48%	51%	53%	38%	
3rd qtr/4th qtr	78%	75%	75%	75%	54%	
4th qtr/4th qtr	100%	100%	100%	100%	66%	100%

Trend Analysis--Corrections Charges

Correction Charges decreased \$3,244,309 (-34.29%) for FY2007 compared to the prior year. The decline was due to a policy decision that capped the number of beds rented to Federal inmates from 200 inmates per day, in prior years, to only 10 in the future.

**Corrections Charges
2003-2007 Y-T-D**



*FY2004 amounts were changed from previous reports in order to accurately compare on a quarterly basis

GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

REIMBURSABLE CHARGES						
	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY07 budget</i>
Quarter						
1 st	\$ 1,387,618	\$ 1,835,039	\$ 1,872,780	\$ 1,697,486	\$ 1,977,599	
2 nd	2,700,889	3,429,447	3,382,212	3,441,357	3,863,824	
3 rd	4,291,742	5,373,970	5,106,359	4,998,156	5,450,187	
4 th	5,893,041	7,658,457	6,577,873	6,641,620	7,334,237	7,067,600

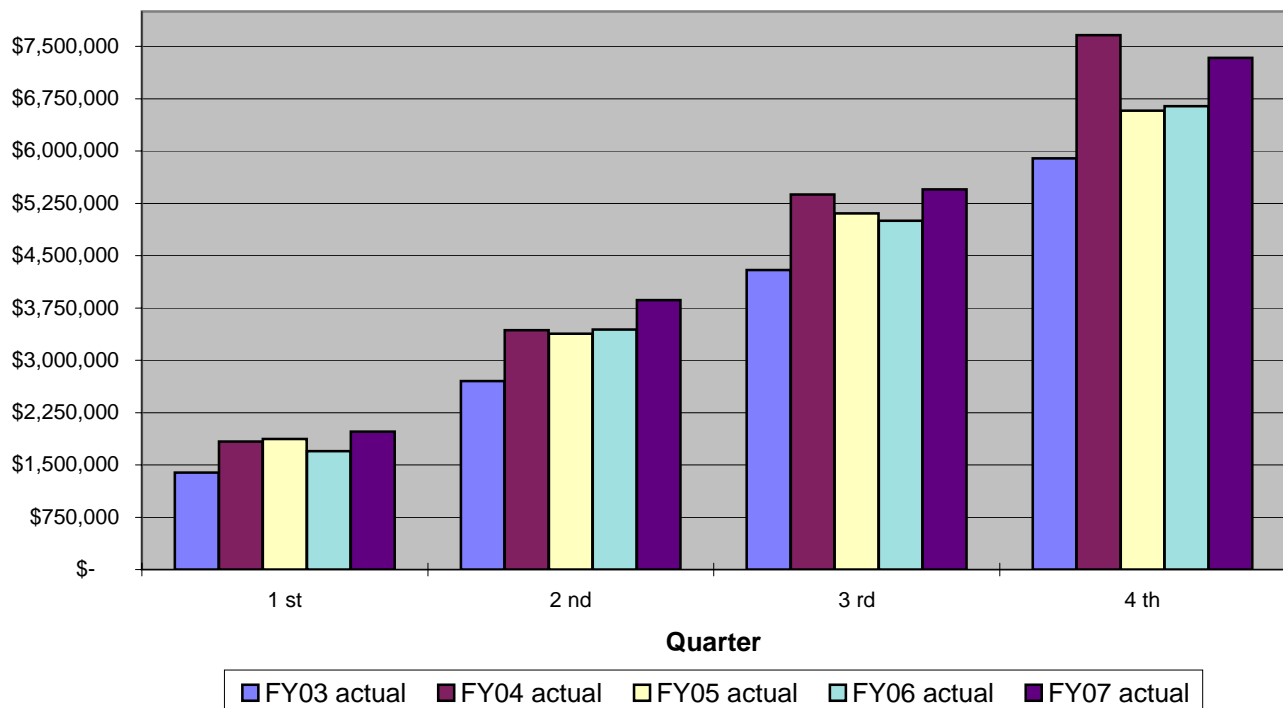
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	24%	24%	28%	26%	28%	
2nd qtr/4th qtr	46%	45%	51%	52%	55%	
3rd qtr/4th qtr	73%	70%	78%	75%	77%	
4th qtr/4th qtr	100%	100%	100%	100%	104%	100%

Trend Analysis--Reimbursable Charges

Reimbursable charges increased \$692,617 (10.43%) for FY2007 compared to the prior year. The revenue category consists of four revenue sources (only two are material)--Charges for Labor/Materials and General Government Cost Allocation.

Charges for Labor/Materials increased \$730,047 (23.94%). Public Works Charges for Labor increased \$919,674 (34.73%), while Neighborhood Services Charges for Labor decreased \$135,913 (-80.24%). The other line item in the category, General Government Cost Allocation, increased \$21,774 (0.62%).

**Reimbursable Charges
2003-2007 Y-T-D**



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

MUNICIPAL COURT CHARGES

	FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY07 budget
Quarter						
1 st	\$ 991,786	\$ 1,044,772	\$ 765,491	\$ 950,743	\$ 1,038,129	
2 nd	1,925,522	1,932,867	1,487,686	1,820,028	2,022,478	
3 rd	3,050,969	2,833,702	2,396,617	2,913,081	3,251,428	
4 th	4,147,651	3,663,792	3,338,363	3,984,945	4,467,164	4,000,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	24%	29%	23%	24%	26%
2nd qtr/4th qtr	46%	53%	45%	46%	51%
3rd qtr/4th qtr	74%	77%	72%	73%	81%
4th qtr/4th qtr	100%	100%	100%	100%	112%
					100%

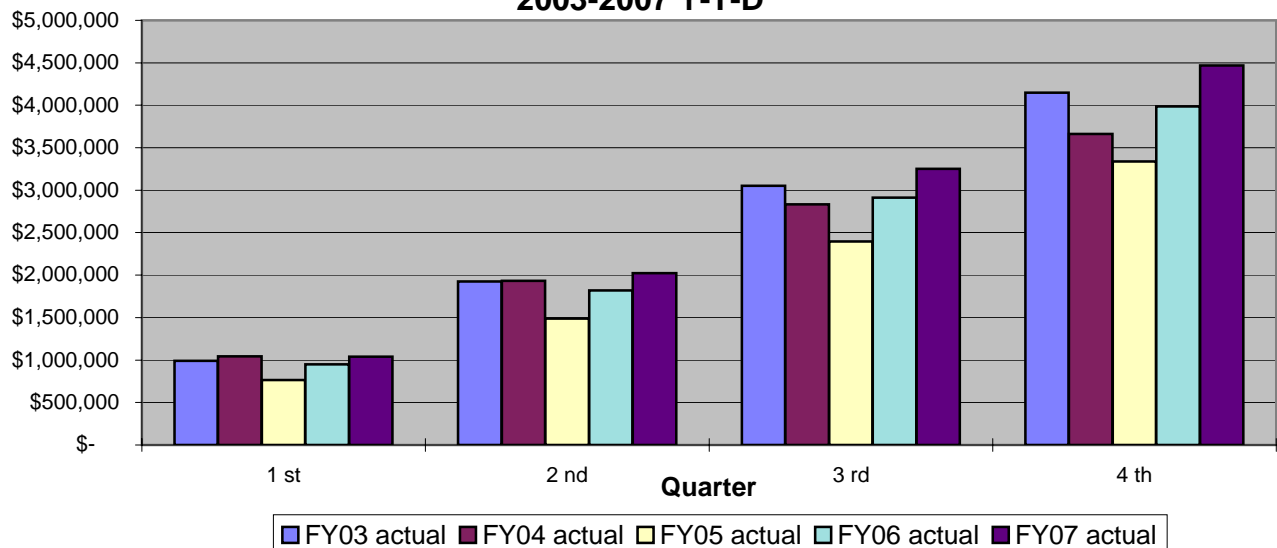
Trend Analysis--Municipal Court Charges

Municipal Court Charges increased \$482,219 (12.10%) for FY2007 compared to the prior year. The following shows the detail for the category:

Financial Counseling Fees	increased	\$61,340	19.24%
In House Arrest Fee	decreased	\$1,022	-0.44%
Miscellaneous Court Fees	increased	\$241,965	28.37%
Court Counseling Fees	decreased	\$44,792	-3.44%
Traffic School	increased	\$15,603	3.59%
Internet Traffic School	increased	\$59,621	24.06%
Assessment Center	increased	\$25,824	36.32%
Work Program	decreased	\$29,163	-21.80%
Collection Fees	increased	\$152,844	39.12%

The upswing in the category was due to increased business and more aggressive collection efforts.

**Municipal Court Charges
2003-2007 Y-T-D**



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

OTHER FEES

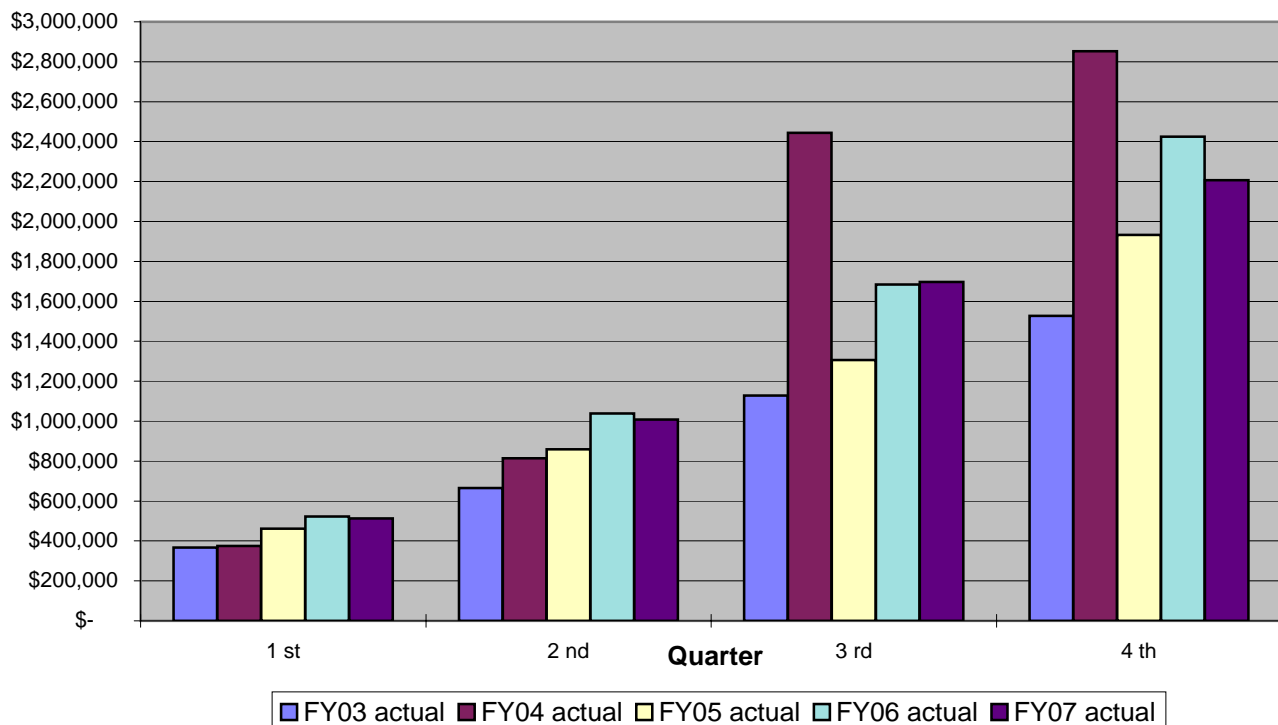
		<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY07 budget</i>
Quarter							
1 st	\$	367,557	\$ 374,402	\$ 462,326	\$ 522,936	\$ 512,437	
2 nd		665,128	814,546	859,433	1,038,812	1,008,479	
3 rd		1,128,409	2,443,197	1,305,475	1,684,270	1,697,457	
4 th		1,526,518	2,852,540	1,932,501	2,425,148	2,206,532	1,036,000

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	24%	13%	24%	22%	49%	
2nd qtr/4th qtr	44%	29%	44%	43%	97%	
3rd qtr/4th qtr	74%	86%	68%	69%	164%	
4th qtr/4th qtr	100%	100%	100%	100%	213%	100%

Trend Analysis--Other Fees

Other fees decreased \$218,618 (-9.01%) for FY2007 compared to the prior year. Special Inspection Fees, UFC Permit Fees, and Traffic Fees increased \$189,277 (105.00%), \$47,377 (8.72%), and \$55,165 (29.97%)--respectively. On the downside, Drainage Study Fees and Business License Application Fees declined \$35,340 (-19.78%) and \$21,640 (-7.00%)--respectively.

**Other Fees
2003-2007 Y-T-D**



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

MISCELLANEOUS FEES

		FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY07 budget
Quarter							
1 st	\$	600,850	\$ 514,445	\$ 573,077	\$ 681,183	\$ 1,092,828	
2 nd		940,059	851,419	983,701	1,144,023	1,791,315	
3 rd		1,309,000	1,269,380	1,424,894	1,806,456	2,484,558	
4 th		1,955,612	2,005,194	2,154,610	2,729,908	3,102,118	2,525,466

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	31%	26%	27%	25%	43%	
2nd qtr/4th qtr	48%	42%	46%	42%	71%	
3rd qtr/4th qtr	67%	63%	66%	66%	98%	
4th qtr/4th qtr	100%	100%	100%	100%	123%	100%

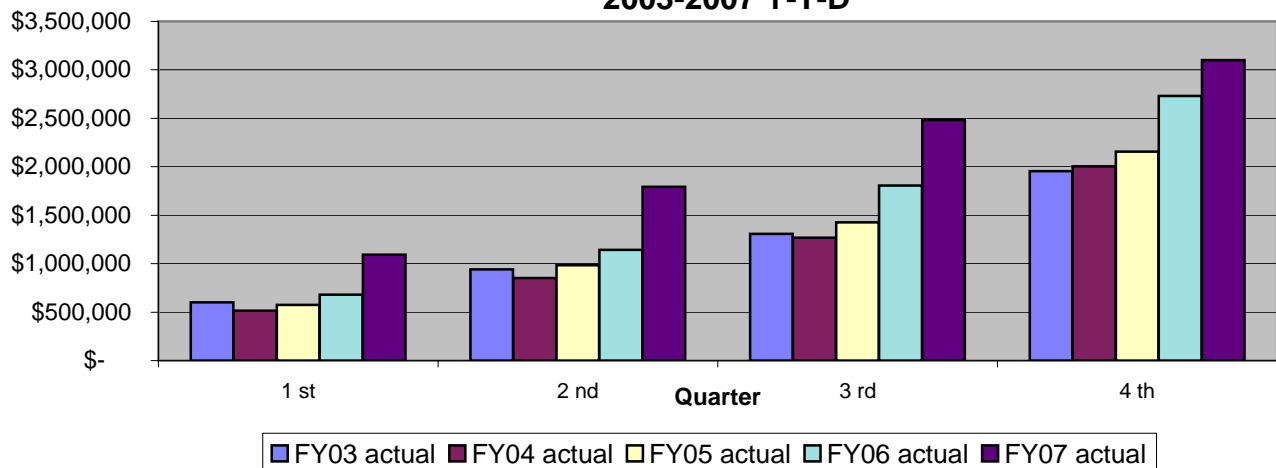
Trend Analysis--Miscellaneous Fees

Miscellaneous fees for FY2007 increased \$372,210 (13.63%) compared to the prior year. Miscellaneous fees consist of Recreation Charges and Theater Performances. Recreation Charges increased \$397,340 (15.21%) while Theater Performances decreased \$25,131 (-21.38%). The following details some of the more significant increases noted in the category:

Recreation Charges	\$increase	%increase
Swimming Pool Fees	\$28,934	10.81%
Recreation Class Fees	\$395,106	21.55%
Tournament Fees	\$33,805	57.33%

Swimming Pool fees increased due to the addition of the Freedom Park Pool. The increase in Recreation Class Fees was primarily due to the opening of the Darling Tennis Complex in FY2006, as well as, the reopening of the Mirabelli Community Center. Lastly, Tournament Fees increased due to the online registration for the Mayors Cup Soccer tournament.

**Miscellaneous Fees
2003-2007 Y-T-D**



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

TRANSPORTATION FEES

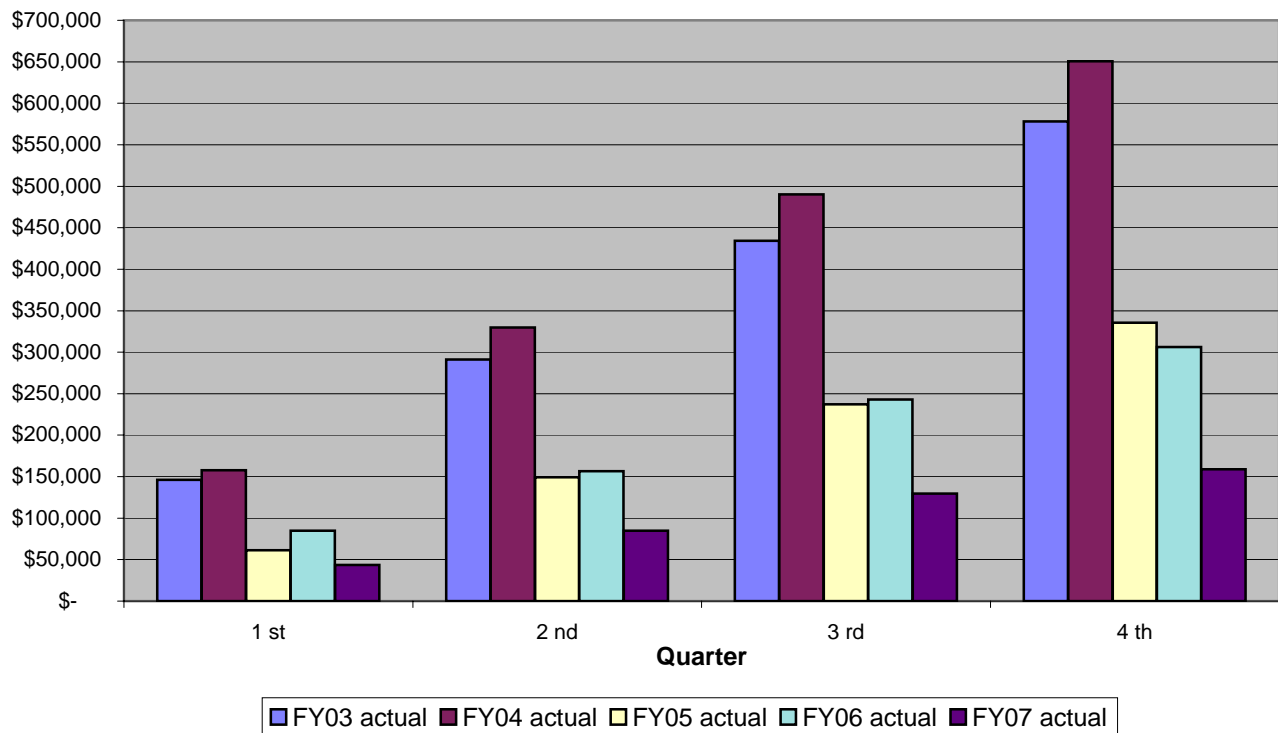
		<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY07 budget</i>
Quarter							
1 st	\$	146,182	\$ 157,892	\$ 61,515	\$ 84,764	\$ 43,501	
2 nd		291,350	329,835	149,412	156,589	84,659	
3 rd		434,266	490,102	236,998	242,821	129,772	
4 th		577,947	650,635	335,700	306,040	158,756	352,700

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	25%	24%	18%	28%	12%	
2nd qtr/4th qtr	50%	51%	45%	51%	24%	
3rd qtr/4th qtr	75%	75%	71%	79%	37%	
4th qtr/4th qtr	100%	100%	100%	100%	45%	100%

Trend Analysis--Transportation Fees

Transportation Fees declined \$147,284 (-48.13%) for FY2007 compared to the prior year. Transportation Fees consist of Trolley Fares and Bus Stop Shelter Revenue. Trolley Fares and Bus Stop Shelter Revenue decreased \$22,595 (-12.45%) and \$124,484 (-100.00%)--respectively. Bus Stop Shelter revenue declined due to Legislation that diverted revenue from the individual municipalities to the Regional Transportation Commission.

**Transportation Fees
2003-2007 Y-T-D**



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

EMS TRANSPORTS

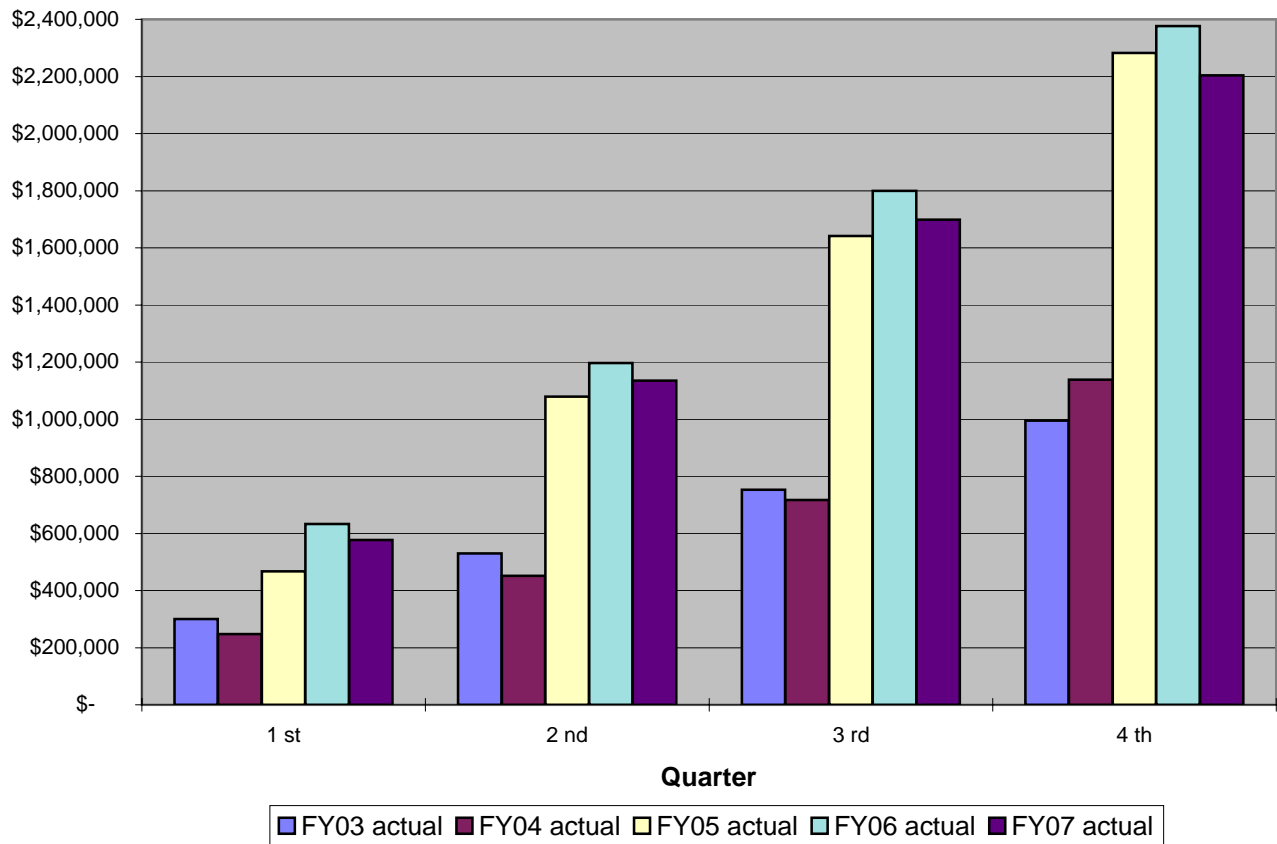
		FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY07 budget
Quarter							
1 st	\$	300,014	\$ 247,831	\$ 467,741	\$ 632,529	\$ 577,300	
2 nd		529,461	451,900	1,078,614	1,196,209	1,134,997	
3 rd		752,474	716,734	1,641,363	1,799,560	1,698,576	
4 th		994,764	1,137,935	2,281,837	2,376,429	2,204,197	2,491,300

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	N/A	22%	20%	27%	23%	
2nd qtr/4th qtr	N/A	40%	47%	50%	46%	
3rd qtr/4th qtr	N/A	63%	72%	76%	68%	
4th qtr/4th qtr	100%	100%	100%	100%	88%	100%

Trend Analysis--EMS Transports

EMS transport revenue decreased \$172,232 (-7.25%) for FY2007 compared to the prior year. The decline in revenue can be primarily attributed to a 7.68% decrease in the number of transports--629 less transports compared to the prior year.

**EMS Transports
2003-2007 Y-T-D**

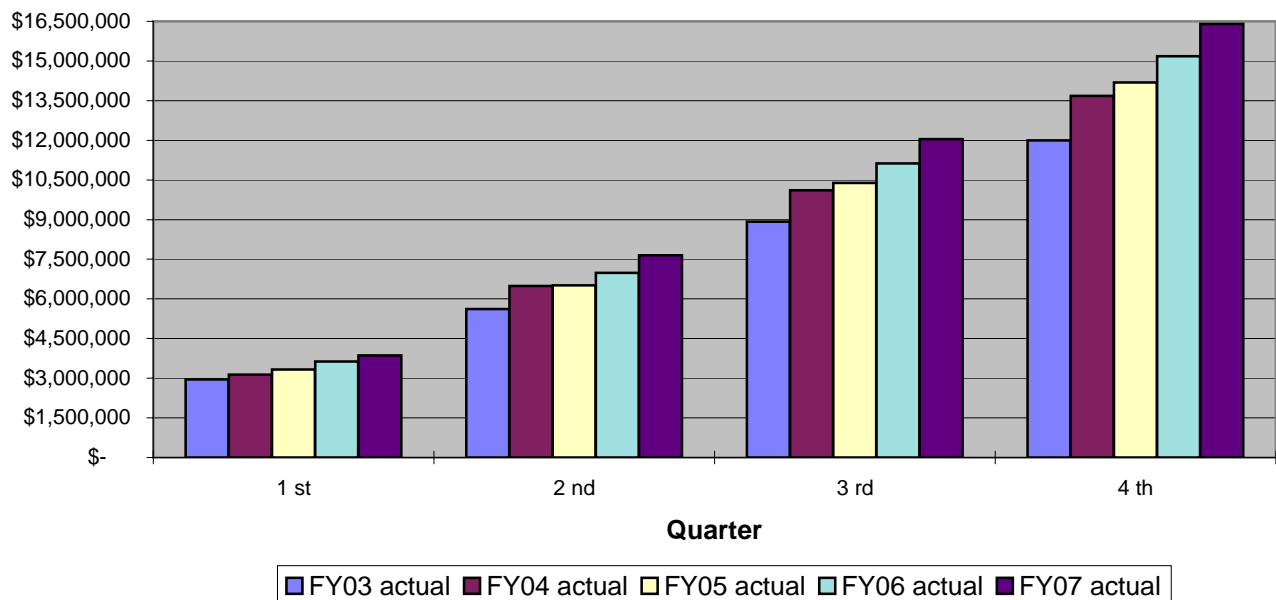


GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS SUMMARY STATISTICS

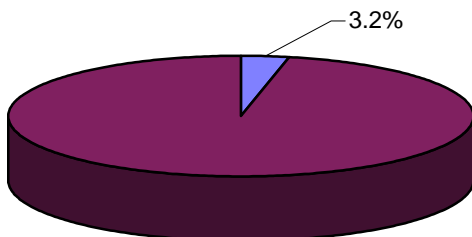
FINES & FORFEITS						
	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY07 budget</i>
Quarter						
1 st	\$ 2,952,750	\$ 3,138,211	\$ 3,331,540	\$ 3,626,532	\$ 3,862,214	
2 nd	5,621,611	6,492,417	6,511,406	6,989,340	7,651,260	
3 rd	8,925,473	10,110,119	10,388,495	11,125,209	12,043,180	
4 th	11,999,130	13,675,278	14,183,123	15,176,504	16,406,342	15,556,250

Ratio Analysis	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	25%	23%	23%	24%	25%	
2nd qtr/4th qtr	47%	47%	46%	46%	49%	
3rd qtr/4th qtr	74%	74%	73%	73%	77%	
4th qtr/4th qtr	100%	100%	100%	100%	105%	100%

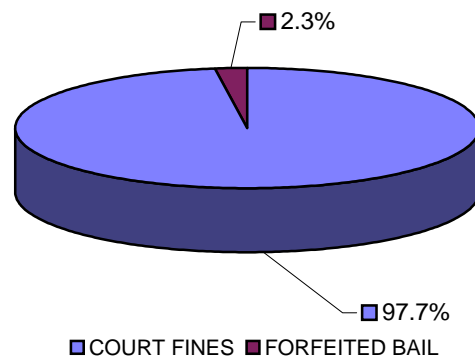
**Fines & Forfeits
2003-2007 Y-T-D**



Fines & Forfeits as a % of Total Revenue



Fines & Forfeits by Subcategories



GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS

COURT FINES

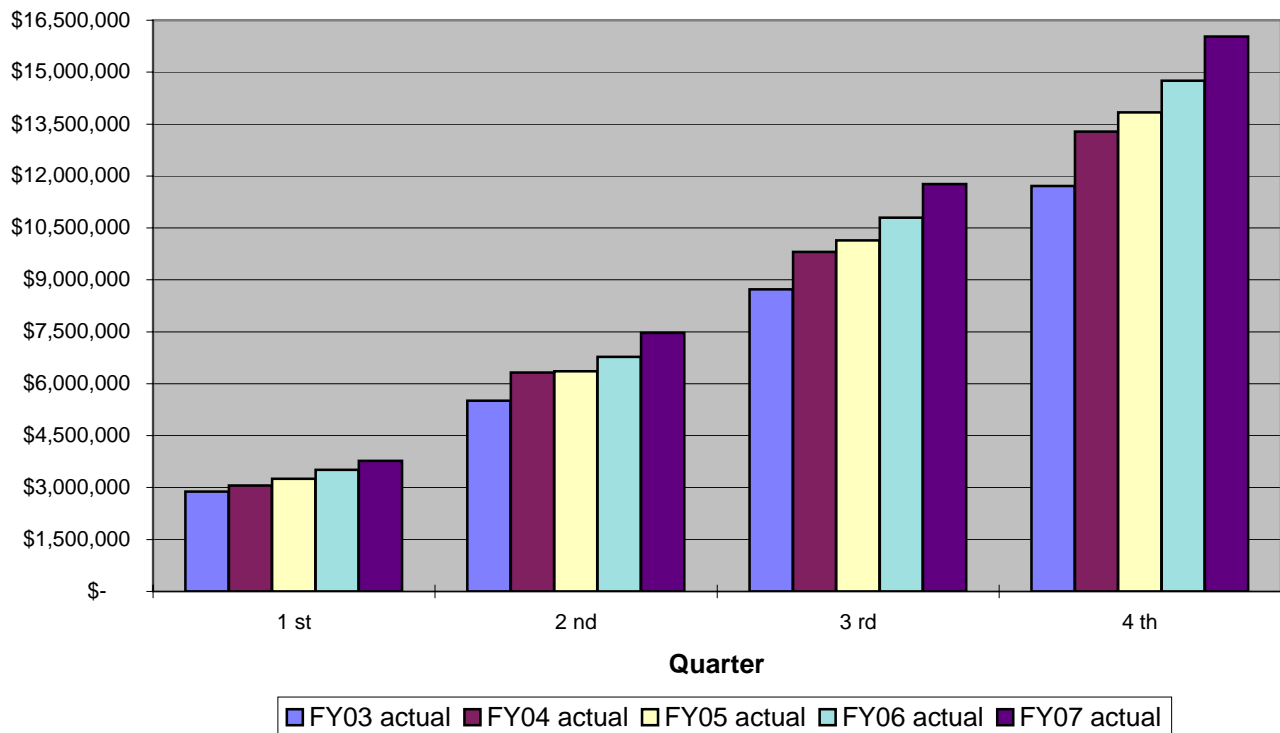
	FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY07 budget
Quarter						
1 st	\$ 2,888,029	\$ 3,064,285	\$ 3,251,492	\$ 3,517,177	\$ 3,773,136	
2 nd	5,506,150	6,324,637	6,356,674	6,777,869	7,473,267	
3 rd	8,723,908	9,810,831	10,144,795	10,799,490	11,768,988	
4 th	11,712,798	13,284,396	13,836,384	14,749,114	16,033,088	15,105,457

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	25%	23%	23%	24%	25%	
2nd qtr/4th qtr	47%	48%	46%	46%	49%	
3rd qtr/4th qtr	74%	74%	73%	73%	78%	
4th qtr/4th qtr	100%	100%	100%	100%	106%	100%

Trend Analysis--Court Fines

Court Fines increased \$1,283,974 (8.71%) for FY2007 compared to the prior year. There are two material line items in the category--Municipal Court Fines and Bail Converted to Fines. Municipal Court Fines increased \$1,099,025 (9.80%) while Bail Converted to Fines increased \$162,449 (4.60%). The number of installment transactions on previous Fines increased moderately for the year. So, the increase in the category can in part be attributed to better collection efforts and the fact that Court case filings increased moderately.

**Court Fines
2003-2007 Y-T-D**



GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS

FORFEITED BAIL

		<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY07 budget</i>
Quarter							
1 st	\$	64,721	\$ 73,926	\$ 80,048	\$ 109,355	\$ 89,078	
2 nd		115,461	167,780	154,732	211,471	177,993	
3 rd		201,565	299,288	243,700	325,719	274,192	
4 th		286,332	390,882	346,739	427,390	373,254	450,793

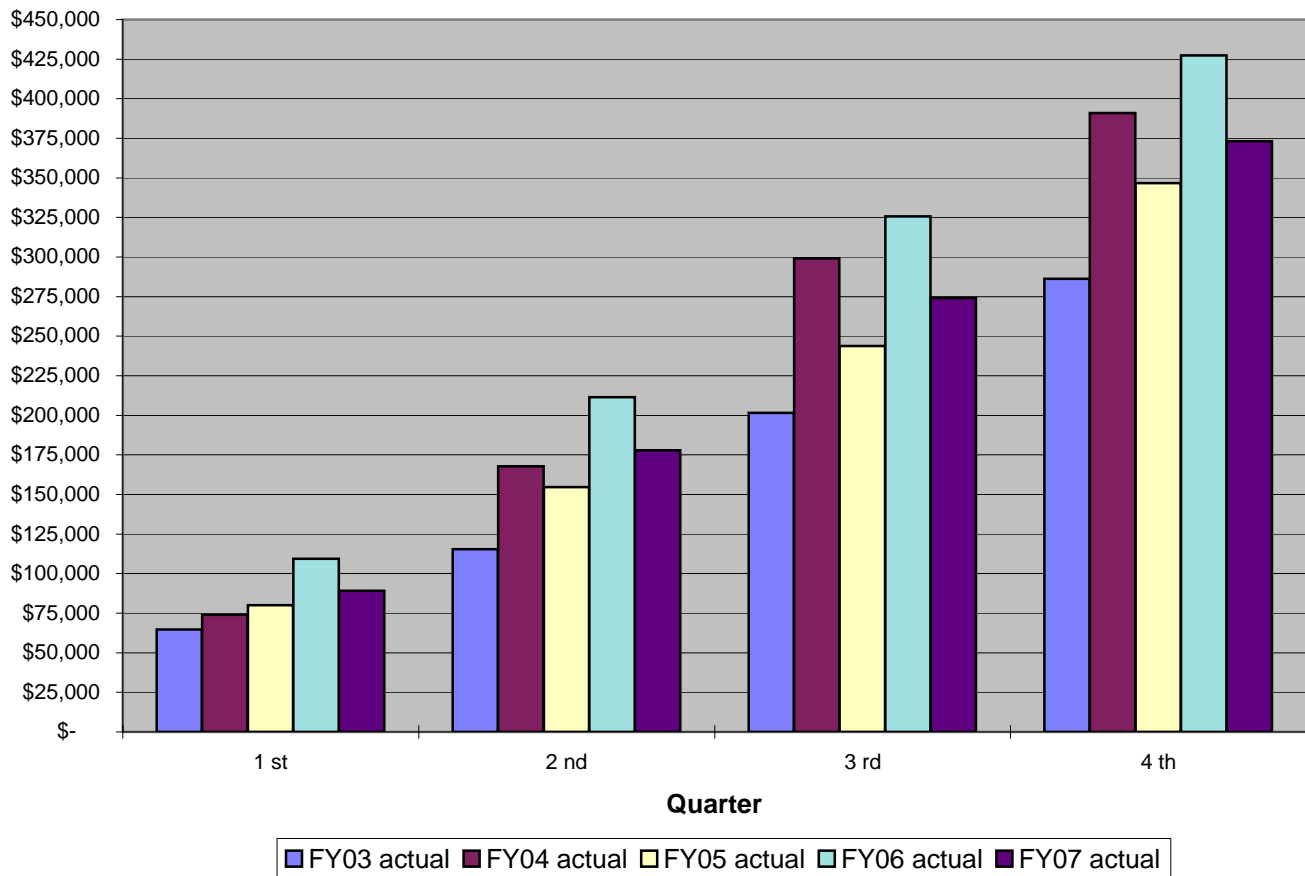
Ratio Analysis

	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	23%	19%	23%	26%	20%	
2nd qtr/4th qtr	40%	43%	45%	49%	39%	
3rd qtr/4th qtr	70%	77%	70%	76%	61%	
4th qtr/4th qtr	100%	100%	100%	100%	83%	100%

Trend Analysis--Forfeited Bail

Forfeited Bail decreased \$54,136 (-12.67%) for FY2007 compared to the prior year.

**Forfeited Bail
2003-2007 Y-T-D**

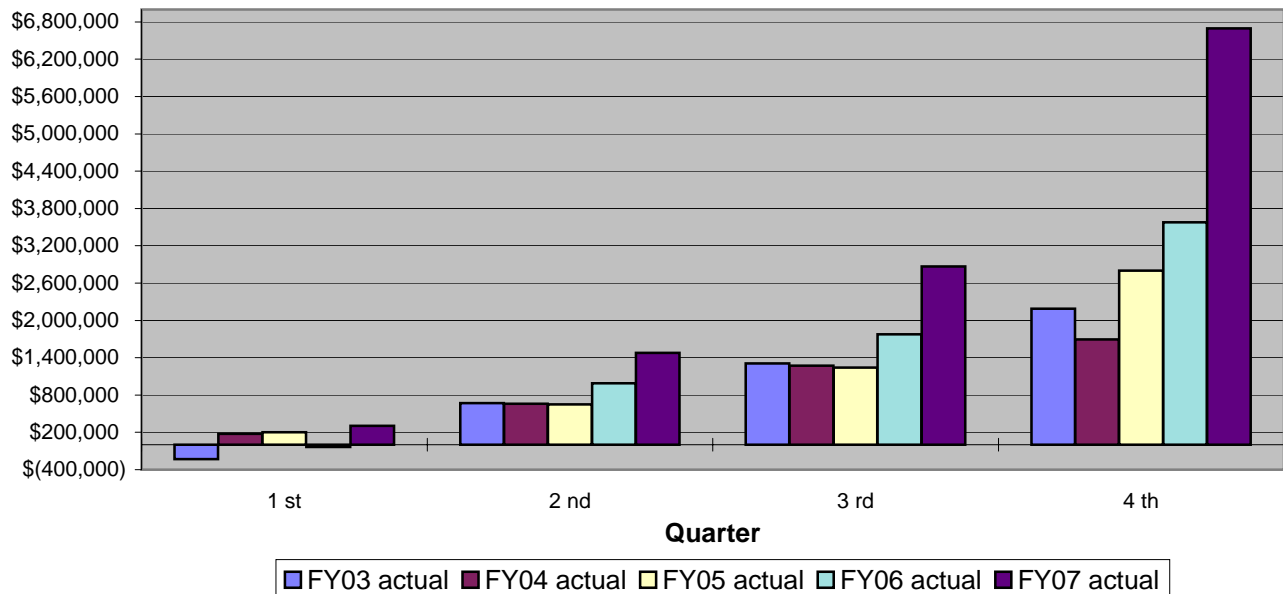


GENERAL FUND REVENUE CATEGORY- MISCELLANEOUS SUMMARY STATISTICS

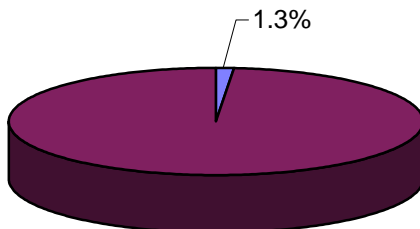
MISCELLANEOUS						
	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY07 budget</i>
Quarter						
1 st	\$ (229,687)	\$ 175,763	\$ 200,445	\$ (35,660)	\$ 303,875	
2 nd	668,989	660,030	651,722	990,203	1,476,403	
3 rd	1,308,094	1,272,692	1,243,733	1,775,382	2,868,774	
4 th	2,188,987	1,695,609	2,801,484	3,577,805	6,694,304	3,131,000

Ratio Analysis	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	-10%	10%	7%	-1%	10%	
2nd qtr/4th qtr	31%	39%	23%	28%	47%	
3rd qtr/4th qtr	60%	75%	44%	50%	92%	
4th qtr/4th qtr	100%	100%	100%	100%	214%	100%

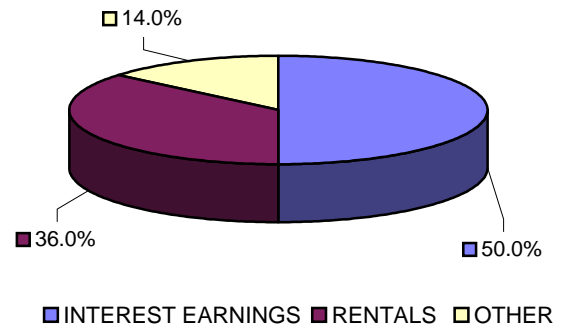
**Miscellaneous
2003-2007 Y-T-D**



**Miscellaneous Revenue as a %
of Total Revenue**



Miscellaneous by Subcategories



GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

INTEREST EARNINGS

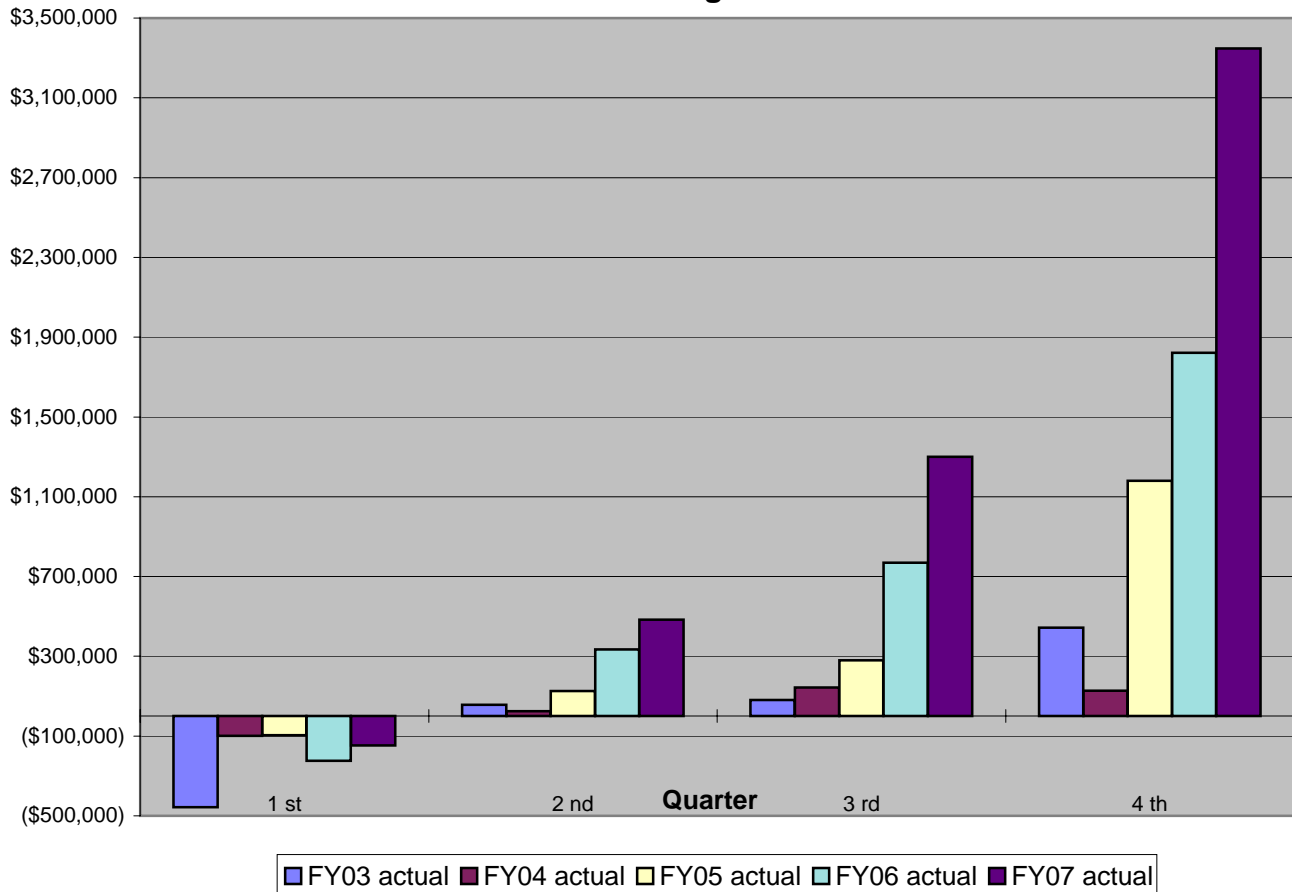
	FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY07 budget
Quarter						
1 st	\$ (456,174)	\$ (99,380)	\$ (95,814)	\$ (223,930)	\$ (146,947)	
2 nd	57,294	24,763	126,098	334,957	482,813	
3 rd	81,593	142,647	280,259	769,720	1,300,096	
4 th	443,408	126,848	1,179,134	1,821,731	3,348,180	1,365,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	-103%	-78%	-8%	-12%	-11%
2nd qtr/4th qtr	13%	20%	11%	18%	35%
3rd qtr/4th qtr	18%	112%	24%	42%	95%
4th qtr/4th qtr	100%	100%	100%	100%	245%
					100%

Trend Analysis--Interest Earnings

Interest Earnings, which increased \$1,526,449 (83.79%) for FY2007, is comprised of Investment Income and Other Interest Earnings. Investment Income and Other Interest Earnings increased \$1,398,985 (93.84%) and \$127,464 (38.51%)--respectively. The rise in the category can be attributed to an increase in the investment pool, as well as, rising interest rates.

Interest Earnings 2003-2007 Y-T-D



GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

RENTALS

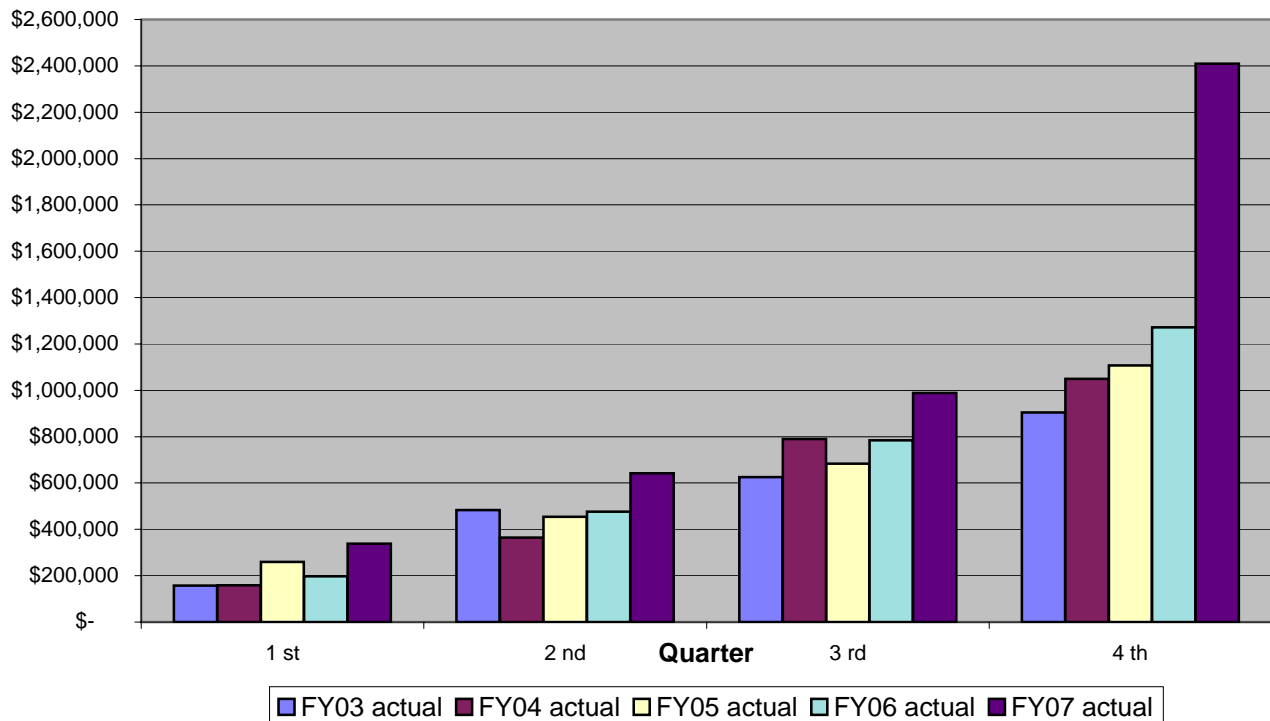
	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY07 budget</i>
Quarter						
1 st	\$ 157,193	\$ 159,254	\$ 259,061	\$ 197,925	\$ 337,651	
2 nd	482,635	364,466	454,841	476,807	642,681	
3 rd	625,037	789,367	683,840	784,207	988,182	
4 th	904,197	1,049,483	1,107,914	1,271,052	2,409,348	1,204,000

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	17%	15%	23%	16%	28%	
2nd qtr/4th qtr	53%	35%	41%	38%	53%	
3rd qtr/4th qtr	69%	75%	62%	62%	82%	
4th qtr/4th qtr	100%	100%	100%	100%	200%	100%

Trend Analysis--Rentals

Rental revenue for FY2007 increased \$1,138,296 (89.56%) compared to the prior year. Leisure Services rentals increased 15% (\$128,424) for FY2007 mainly due to the addition of the Pavillion Pool. The bulk of the increase in the category, approximately \$1,025,000, was due to an interfund charge to Building and Safety for prior years rent and utilities--for fiscal years 2001 through 2005.

**Rentals
2003-2007 Y-T-D**



GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

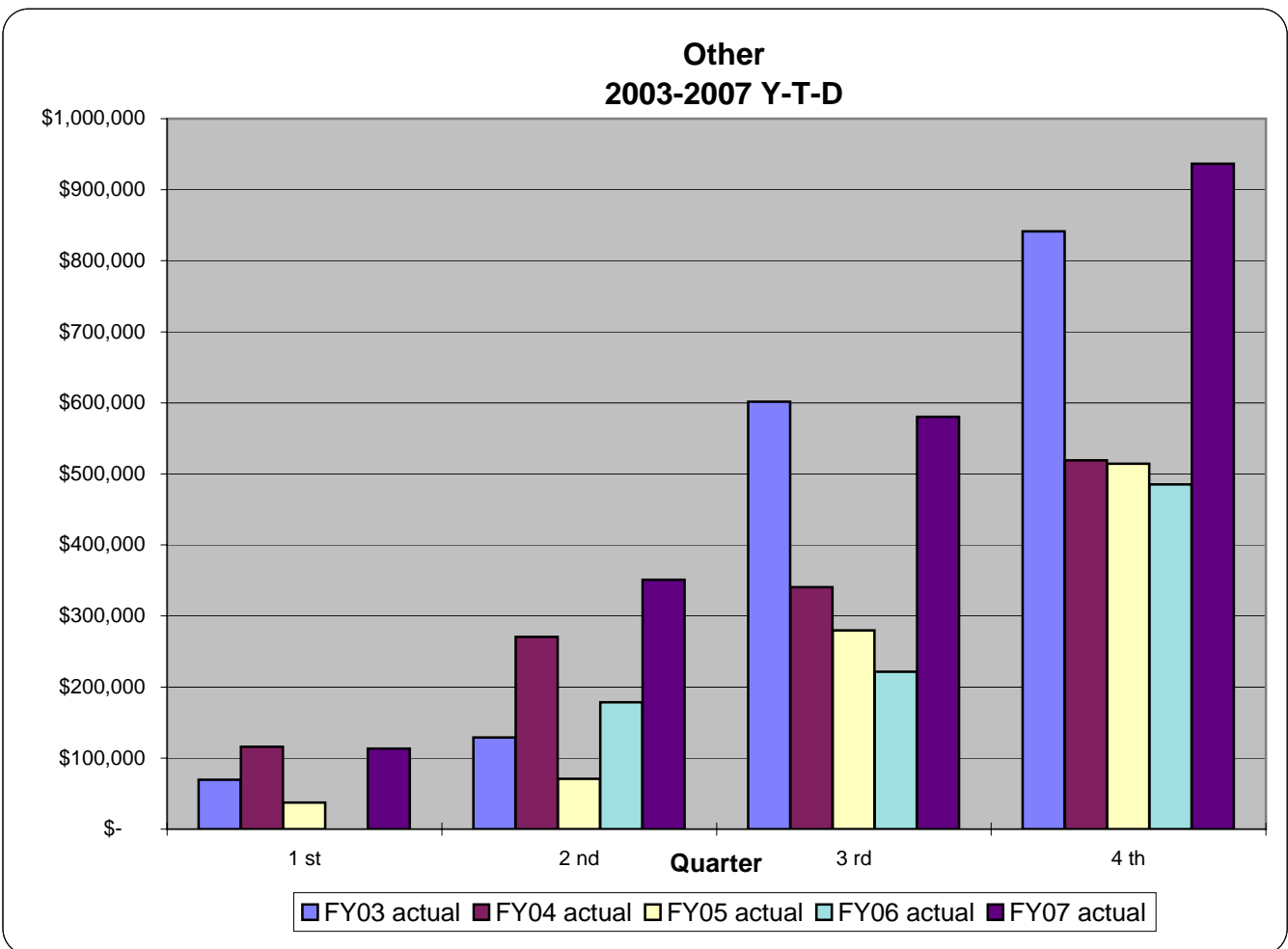
OTHER

	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY07 budget</i>
Quarter						
1 st	\$ 69,294	\$ 115,889	\$ 37,198	\$ (9,655)	\$ 113,171	
2 nd	129,060	270,801	70,783	178,439	350,909	
3 rd	601,464	340,678	279,634	221,455	580,496	
4 th	841,382	519,278	514,436	485,022	936,776	562,000

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	8%	22%	7%	-2%	20%	
2nd qtr/4th qtr	15%	52%	14%	37%	62%	
3rd qtr/4th qtr	71%	66%	54%	46%	103%	
4th qtr/4th qtr	100%	100%	100%	100%	167%	100%

Trend Analysis--Other

Other revenues increased \$451,754 (93.14%) for FY2007 compared to the prior year. The increase in the account was primarily due to a large Insurance Reimbursement, as well as, less returned checks compared to the prior year--Returned Checks Contra account decreased \$56,245.



SELECTED ENTERPRISE FUND REVENUES

BUILDING PERMITS

	FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY07 budget
Quarter						
1 st	\$3,040,816	\$ 3,618,116	\$ 2,973,064	\$ 4,114,647	\$ 3,262,760	
2 nd	5,628,655	7,168,598	5,528,239	7,177,823	6,066,697	
3 rd	8,750,270	10,961,998	8,438,444	12,474,771	9,965,541	
4 th	12,062,148	16,819,715	12,548,297	16,429,819	13,563,218	17,722,940

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	25%	22%	24%	25%	18%	
2nd qtr/4th qtr	47%	43%	44%	44%	34%	
3rd qtr/4th qtr	73%	65%	67%	76%	56%	
4th qtr/4th qtr	100%	100%	100%	100%	77%	100%

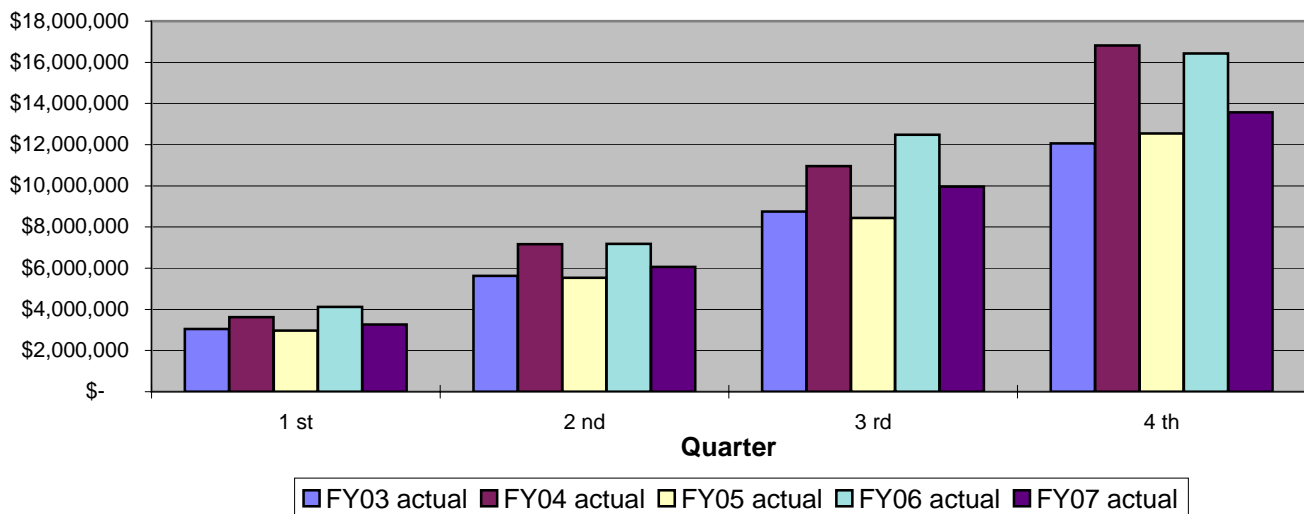
Trend Analysis--Building Permits

Building Permits for FY2007 decreased \$2,866,601 (-17.45%) compared to the prior year. The following highlights the activity in the category for the year:

Structural Permits	\$	(2,621,161)	(-30.60%)
Electrical Permits	\$	(289,554)	(-20.64%)
Plumbing Permits	\$	(352,522)	(-28.87%)
Air Conditioning Permits	\$	(241,166)	(-26.91%)
Plans Check Fees	\$	597,182	16.65%
Plans O/T Reimb.	\$	(202,558)	(-56.98%)
Express Admin. Fee	\$	30,550	41.01%
Express Hourly Plans Check	\$	209,607	69.78%

The overall decrease in the category was due to a decline in building valuations. Specifically, valuations decreased 37% for FY2007 compared to the prior year. New Single Family Dwelling valuations decreased 38% while Multiplex Family Dwelling valuations declined 87%.

Building Permits 2003-2007 Y-T-D



SELECTED ENTERPRISE FUND REVENUES

SEWER CONNECTION FEES

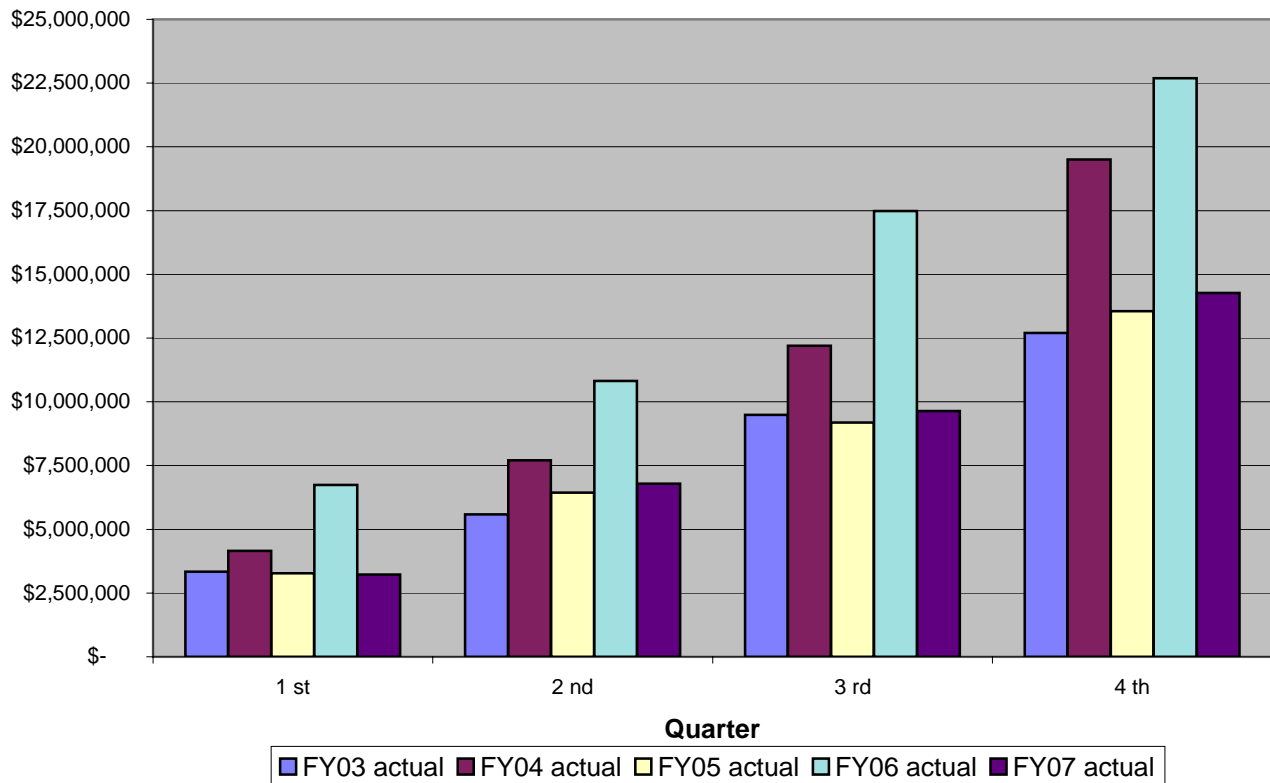
	FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY07 budget
Quarter						
1 st	\$3,338,509	\$ 4,151,346	\$ 3,270,694	\$ 6,743,724	\$ 3,229,235	
2 nd	5,582,530	7,712,063	6,444,249	10,821,869	6,789,672	
3 rd	9,481,747	12,204,556	9,187,258	17,477,261	9,643,534	
4 th	12,695,894	19,502,536	13,552,228	22,687,522	14,274,167	22,000,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	26%	21%	24%	30%	15%	
2nd qtr/4th qtr	44%	40%	48%	48%	31%	
3rd qtr/4th qtr	75%	63%	68%	77%	44%	
4th qtr/4th qtr	100%	100%	100%	100%	65%	100%

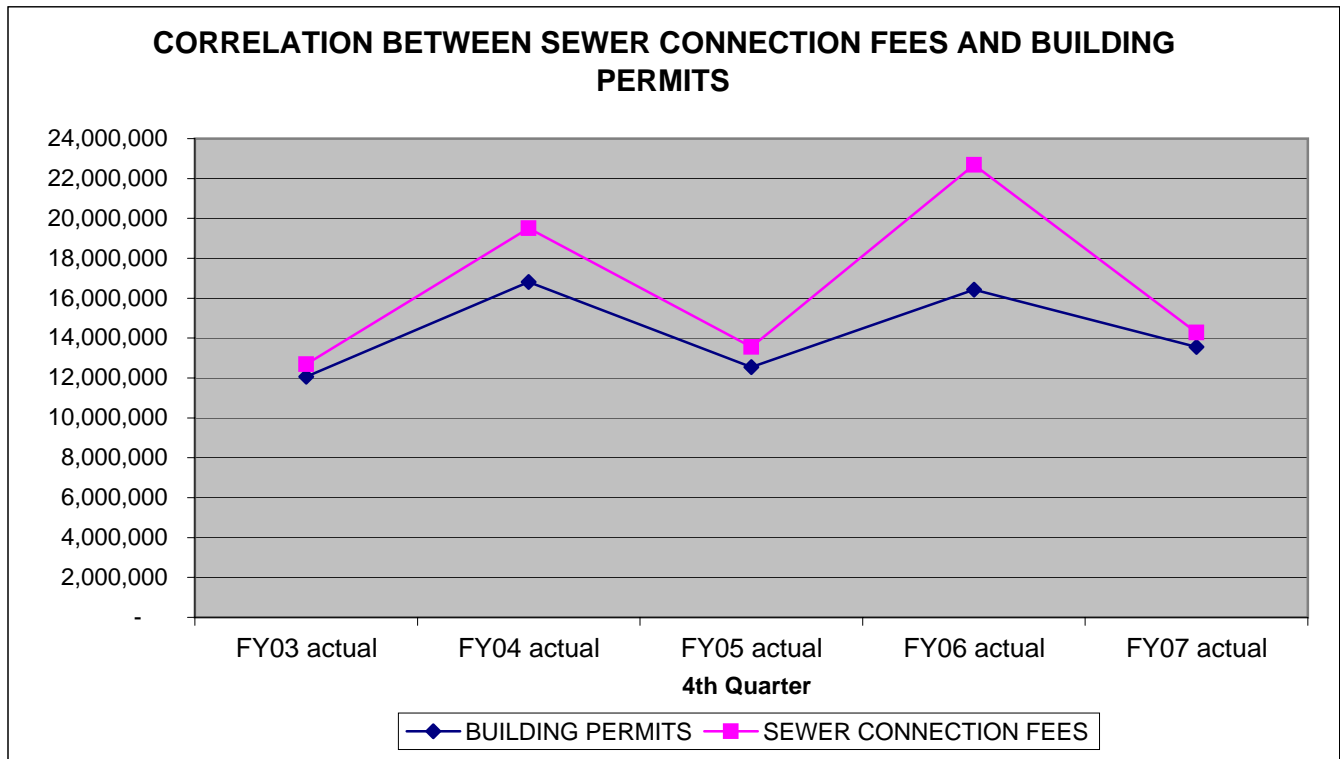
Trend Analysis--Sewer Connection Fees

Sewer Connection fees decreased \$8,413,355 (-37.08%) for FY2007 compared to the prior year. The decrease in the category was due to a downturn in building valuations. Specifically, valuations decreased 37% while the number of connections decreased 42%.

**Sewer Connection Fees
2003-2007 Y-T-D**



SELECTED ENTERPRISE FUND REVENUES



SELECTED ENTERPRISE FUND REVENUES

PARKING REVENUE

	FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY07 budget
Quarter						
1 st	\$ 875,320	\$ 919,014	\$ 917,924	\$ 971,101	\$ 962,377	
2 nd	1,775,828	1,890,493	2,033,382	2,053,332	1,919,962	
3 rd	2,779,530	2,898,010	2,997,298	3,200,555	2,994,111	
4 th	3,723,416	3,880,119	3,923,394	4,229,602	4,065,238	4,186,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	24%	24%	23%	23%	23%	
2nd qtr/4th qtr	48%	49%	52%	49%	46%	
3rd qtr/4th qtr	75%	75%	76%	76%	72%	
4th qtr/4th qtr	100%	100%	100%	100%	97%	100%

Trend Analysis--Parking Revenue

Parking revenue for FY2007 decreased \$164,364 (-3.89%) compared to the prior year. The revenue category consists of Meter fees, Fines, and Penalties. Meter Fees and Fines decreased \$8,338 (-0.68%) and \$183,506 (-8.14%)--respectively. Parking Penalties increased \$27,480 (3.69%). The decrease in Parking Fines was due to a number of unfilled Parking Enforcement Officer positions which resulted in less tickets written for FY2007.

**Parking Revenue (Meter Fees, Fines, & Penalties)
2003-2007 Y-T-D**

